INDIA / GZ
MARCH
1891

Examination of plaintiff.

"24. On a plaint being presented the Court shall register the suit and examine the plaintiff, or his recognised agent or advocate, as to the merits of the case"

Repeal of certain words in section 38 (2), Regulation VIII, 1886

3 In section 38, sub-section (2), of the same Regulation, the words "complaint already recorded or" are hereby repealed

Repeal of part of section 58, Regulation VIII, 1886

4 Section 58, sub-section (2), of the same Regulation is hereby repealed

Substitution of new section for section 78, Regulation VIII, 1886

5 For section 78 of the same Regulation the following shall be substituted, namely —

Appeals from Courts of Township Officers and Subdivisional Officers.

"78 (1) A decree or order made in an original suit of value not exceeding fifty rupees by a Township Officer, or in an original suit of value not exceeding one hundred rupees by a Subdivisional Officer, shall, subject to the provisions of this Regulation with respect to revision, be final

(2) From every other decree or order of a Township Officer or Subdivisional Officer in an original suit an appeal shall lie to the Court of the Deputy Commissioner

(3) The Local Government may confer on a Subdivisional Officer the powers of a Court of a Deputy Commissioner for the purpose of receiving and hearing appeals from decrees and orders of Township Officers in any local area, and may withdraw those powers"

Repeal of section 93 and part of section 81, Regulation VIII, 1886.

6 Section 81, sub-section (2), and section 93 of the same Regulation are hereby repealed

Repeal of certain words in section 85, Regulation VIII, 1886

7 In section 85, sub-section (2), clause (a), of the same Regulation the words "Circle Officer" are hereby repealed

Repeal of part of section 89 Regulation VIII, 1886.

8 In section 89 of the same Regulation the words and figures from "and shall act" to the end of the section are hereby repealed.

Addition of new Chapter to Regulation VIII, 1886.

9 A[illegible] Chapter IV of the same Regulation the following shall be added, namely —

"CHAPTER V

ADVOCATES

Licensing of advocates by Judicial Commissioner [illegible]

"93. (1) No person shall be permitted to appear, plead or act as an advocate in the Court of the Judicial Commissioner, or in any [illegible], whether Civil or Criminal, subordinate thereto, unless such person has been licensed thereto by the Judicial Commissioner either generally or specially

(2) The Judicial Commissioner may, with the previous sanction of the Local Government, make rules for the qualification and admission of proper persons to appear, plead or act as advocates in such Courts, and for the suspension or dismissal of any such advocates who are guilty of fraudulent or grossly improper conduct

(3) Such rules may also provide for the issue of licenses to advocates on payment of such fees and to be current for such time as the Judicial Commissioner may prescribe

Penalty for acting as an advocate without authority

"94 Any person appearing, pleading or acting in any Court in contravention of the foregoing provisions of this Chapter or the rules thereunder shall be liable, by order of the Court, to a fine which may extend to five hundred rupees

Taxation of fees of advocates

"95. The fees to be received by any advocate for business done in any Court under this Regulation shall at all times be subject to the control and taxation of the presiding Judge, and no such fees shall be recoverable unless they have been allowed on taxation by the Judge or such officer as he appoints in this behalf

Rules as to fees of advocates

"96 The Judicial Commissioner may make rules regulating the fees payable to advocates in his own Court and in Courts subordinate to him

Penalty for giving or receiving commission

"97 Whoever commits any of the following offences —

(a) solicits or receives from any advocate any gratification in consideration of procuring or having procured his employment in any legal business,

(b) retains any gratification out of remuneration paid or delivered or agreed to be paid or delivered to any advocate for such employment,

(c) being an advocate, tenders, gives or consents to the retention of any gratification for procuring or having procured the employment in any legal business of himself or any other advocate,

shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both"

as it is expedient to apply" and ending with the words "is at present inapplicable" and

(*b*) section 3,

are hereby repealed

(2) In every Court in Upper Burma to which the Code of Civil Procedure applies the expression "recognised agent" shall be deemed to include any person whom the Local Government may, by notification in the official Gazette, appoint in that behalf

XIV of 1882

III.

Upper Burma Village Regulation, 1887

XIV of 1887

Insertion of new section after section 8 Regulation XIV 1887

11 After section 8 of the Upper Burma Village Regulation, 1887, the following shall be inserted, namely —

Civil jurisdiction of headman

"8A (1) The Local Government may, by notification in the official Gazette, invest any headman with the powers of a Civil Court for the trial of suits between persons of whom both or all, as the case may be, reside within his village or group of villages, and may, by general or special order notified in the official Gazette, specify the classes, and the value not exceeding twenty rupees, of the suits which such headman may try

(2) The Local Government may at any time cancel or vary any such notification or order

(3) In any suit tried in exercise of powers conferred under sub section (1) the decision of the headman shall, subject to revision by such authority as the Local Government may appoint in this behalf, be final

(4) A fee of ten per centum of the value of the suit shall be paid on its institution before a headman, and no other fee shall be paid for the issue of processes or otherwise

(5) Notwithstanding anything in section 15 of the Code of Civil Procedure or in any like enactment for the time being in force, a person shall not be bound to institute a suit before a headman"

XIV of 1882

Addition to section 16 Regulation XIV, 1887

12 To section 16 of the same Regulation the following shall be added, namely —

"(4) The word 'order' in this section does not include the decision of a headman in a suit tried in exercise of powers conferred under section 8A, sub section (1)"

Substitution of new sub section for section 17 (1) Regulation XIV, 1887

13 For section 17, sub-section (1) of the same Regulation the following shall be substituted, namely —

Power to make rules

"17 (1) The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Regulation—

(*a*) for the disposal of fees levied under section 6, sub-section (9), and section 8A, sub section (4),

(*b*) prescribing the procedure to be observed by a headman trying a suit in exercise of powers conferred under section 8A, sub section (1), the record which he is to make of the suit and the mode in which that record is to be disposed of, the powers which he may exercise as regards the costs of the suit, and of any proceeding arising thereout the manner in which a decree or order made by him may be executed by himself, and the manner circumstances and conditions in and on which such a decree or order may be sent for execution to, and be executed by, another headman or a Civil Court, and,

(*c*) generally, for carrying into effect the purposes of this Regulation"

S HARVEY JAMES,

Secretary to the Government of India

HOME DEPARTMENT

NOTIFICATIONS —PUBLIC

Calcutta, the 5th March, 1891

No 381.—THE following list shows the names of selected candidates and the marks obtained by them in each subject at the recent Examination for Clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto, and of the Offices subordinate to the Government of Bengal —

No	Names of candidates in order of merit	Date of birth	English Composition	Précis writing	History (English and Indian)	Geography	Elementary Mathematics	Total	Government under which the candidate is eligible for appointment	Office in which the candidate elects to serve
			100	100	50	50	50	350		
1	Ashutosh Mitra	8th Nov 1871	92	85	46	38	45	306	Government of India	Finance Department
2	N H Gantzer	6th June 1869	87	80	42	23	46	278	Ditto	Home Department
3	Asita Chandra Chowdhury	Aug 1870	76	78	40	36	46	276	Ditto	Any office
4	P Ledlie	29th June 1868	87	81	33	35	35	271	Ditto	Home or Military Department

No	Names of candidates in order of merit	Date of birth	English Composition	Precis writing	History (English and Indian)	Geography	Elementary Mathematics	Total	Government under which the candidate is eligible for appointment	Offices in which the candidate elects to serve
			100	100	50	50	50	350		
5 {	Debendra Nath Ghose	18th Dec 1868	67	80	37	35	48	267	Government of India	Any office
	Shudhangsu Kumar Roy	17th Dec 1870	85	69	39	27	47	267	Ditto	Home or Military Department
7	Upendra Nath Mukharji	27th Nov 1868	77	56	47	35	50	265	Ditto	Any office
8	G Andree	26th Jan 1870	79	85	21	34	39	259	Ditto	Home or Military Department
9	Chandra Sekhar Paul	18th July 1868	73	65	41	42	36	257	Government of Bengal	Any office
10 {	Brajendra Nath Roy	17th Oct 1869	58	68	39	42	46	253	Government of India	Ditto
	Gopal Chandra Ghose	2nd Aug 1872	88	65	40	31	31	253	Ditto	Ditto
	H A Bayley	13th Aug 1870	70	72	30	38	43	253	Ditto	Military Department
13	Akshay Kumar Sarkar	May 1870	81	74	43	27	26	251	Ditto	Any office
14	Kamikhya Nath Mukharji	Mar 1867	81	69	40	21	38	249	Government of Bengal	Ditto
15	Ashutosh Bhattacharji	May 1867	52	86	35	29	43	245	Government of India	Office of Commissary General in Chief
16	Upendra Nath De	June 1870	83	37	44	34	45	243	Government of Bengal	Bengal Secretariat
17	Bipin Bihari Banarji	14th Dec 1870	78	41	39	40	4	240	Government of India	Any office
18	T H Price	17th Aug 1872	69	69	26	24	50	238	Ditto	Public Works Department
19	Jnanendra Bhusan Lahiri	Apl 1868	69	35	43	40	48	235	Government of Bengal	Any office
20 {	Har Sahai	2nd Mar 1868	58	50	44	32	48	232	Government of India	Ditto
	Jogeswar Das Gupta	Aug 1870	59	61	44	28	40	232	Government of Bengal	Ditto
22	B A Ross	1st Mar 1869	65	67	35	32	32	231	Government of India	Financial or Military Department or Office of the Director General of Telegraphs
23	Ashutosh Sen	4th July 1869	72	44	40	29	44	229	Government of Bengal	Any office
24	Paresh Chandra Shome	May 1868	80	80	21	10	36	227	Ditto	Ditto
25 {	Arthur de Souza	19th May 1867	69	50	39	30	38	226	Ditto	Ditto
	Harendra Mohan Banarji	Oct 1868	66	69	30	19	42	226	Ditto	Ditto
27	Amulya Dhan Mukharji	28th Mar 1869	90	46	35	26	27	224	Ditto	Bengal Secretariat
28 {	Harry Sabaa	13th Apl 1868	64	58	30	40	31	223	Ditto	Any office
	Janaki Nath Sanyal	21st Apl 1868	64	40	37	37	45	223	Ditto	Bengal Secretariat
30	Surendra Nath Roy	Jan 1867	79	27	42	34	37	219	Ditto	Any office
31	Balai Chand Bardhan	15th Sept 1871	49	50	28	44	47	218	Ditto	Ditto
32	S Edwards	2nd Mar 1871	75	75	13	16	32	217	Government of India	Military Department
33 {	Rajani Kumar Ghose	14th Oct 1868	86	33	36	25	36	216	Government of Bengal	Any office
	Sital Chandra Sen	19th June 1867	58	68	26	20	44	216	Ditto	Bengal Secretariat
35	Ayodhya Nath Mukharji	April 1867	52	56	10	24	43	215	Ditto	Any office
36	Basanta Kumar Sen	Dec 1869	37	72	35	25	45	214	Ditto	Office of the Inspector General of Registration
37	Kshirod Chandra Roy	21st June 1869	53	60	25	40	35	213	Ditto	Any office
38	Nagendra Nath Basu	Apl 1865	85	69	28		30	212	Ditto	Ditto

MEDICAL

The 5th March, 1891

No 94.—The services of Surgeon D M Davidson, Bengal Establishment, are placed at the disposal of the Public Works Department

JUDICIAL

The 5th March, 1891

No 322.—Under the provisions of the Act of Parliament, 24 and 25 Vict, Cap 104, Section 7 the Governor-General in Council is pleased to appoint Mr Charles H Hill, Barrister-at Law, Public Prosecutor to the Government of the North-Western Provinces and Oudh to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Norris, or until further orders

C J LYALL,

Secretary to the Government of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS.—SURVEYS

Calcutta, the 5th March 1891

No 469—49-4-S.—Lieutenant Colonel T H Holdich, R E, Deputy Superintendent, 2nd grade, Survey of India Department, is granted furlough for six months, with effect from the 12th April next, or any subsequent date on which he may avail himself of it

The 6th March, 1891

No 486—8-7-S.—Mr C L Griesbach, C I E, Superintendent, Geological Survey of India, is granted 3 months' privilege leave, with effect from the 1st April, 1891, or any subsequent date on which he may avail himself of it

FORESTS

The 6th March, 1891

No 353-F.—With reference to the Notification of this Department No 293-F dated the 27th ultimo, Mr H C Hill made over, and Mr B Ribbentrop, C I E, resumed, charge of the office of Inspector-General of Forests to the Government of India on the forenoon of the 2nd March, 1891 The unexpired portion of the furlough granted to Mr Ribbentrop in Notification No 751-F, dated the 19th July, 1889, is cancelled.

PATENTS

The 4th March 1891.

No. 392-P—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 Copies have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma A copy of every specification is open to public inspection, from 11 A M to 4 P M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13, Wood Street, upon payment of a fee of one Rupee A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 239 of 1889 —Charles James Jutson, Gentleman, and Frederick Abraham Poupard, Manufacturer, both of London, England, for improvements in shoes for horses or other hoofed animals

No 22 of 1890 —Heinrich Spuhl, Mechanician of St Fiden near St Gallen, and Johannes Leemann, of St Gallen, Switzerland, for a Fan-Motor

No 157 of 1890 —N Duncan, Mechanical Engineer to the Rangoon Municipality, care of the President, Rangoon Municipality, Rangoon, British Burma, for the pulling of punkahs called "Duncan's Pneumatic Punkah-Puller"

No 187 of 1890 —Arthur Arnold Rose, Engineer, Messrs Burn & Co 's Pottery Works at Raneegunge, for Rose's Patent Roofing and Flooring Tile Press

No. 206 of 1890 —Herbert Lindley and Thomas Browett, both of Sandon Works, St Simon Street, Salford, in the County of Lancaster, England, Engineers, for improvements in liquid hydrocarbon motor engines

No 253 of 1890 —Arthur Andrews, of No 5, Lyons Range, in the Town of Calcutta, Merchant, for improvements in the construction of metal chests or boxes

No 293 of 1890 —Frederik Adriaan Enklaar von Guericke, Commercial Agent and Land Proprietor, of Djokjokarta, in the Isle of Java, for apparatus for automatically drawing lots and playing games of chance

E C BUCK,
Secretary to the Government of India

FOREIGN DEPARTMENT

NOTIFICATIONS

Fort William, the 3rd March, 1891

No 411-E—In exercise of the power conferred by Section 6 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, the Governor-General in Council is pleased to appoint the officer for the time being holding the office of Political Agent, Manipur, being an European British subject, to be a Justice of the Peace within the State of Manipur

Foreign Department Notification No 123-J, dated the 6th October, 1876, is hereby cancelled

No 412-E—In exercise of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, the Governor-General in Council is pleased to make the following orders in respect of criminal proceedings within the limits of the State of Manipur against British subjects other than (*a*) European British subjects and (*b*) persons jointly charged with European British subjects —

(1) The Political Agent, Manipur, for the time being shall exercise within the limits of the State of Manipur the powers of a District Magistrate and a Court of Session as described in the Code of Criminal Procedure, 1882

(2) The Chief Commissioner of Assam for the time being shall exercise the powers of a Court of Session and a High Court as described in the said Code in respect of all offences over which magisterial jurisdiction is exer-

cised by the Political Agent, Manipur, provided that the Political Agent shall not commit any accused person for trial to the Chief Commissioner acting as a Court of Session

(3) The Chief Commissioner of Assam for the time being shall exercise the powers of a High Court as described in the said Code in respect of all offences over which the jurisdiction of a Court of Session is exercised by the Political Agent, Manipur

(4) In the exercise of the jurisdiction of a Court of Session conferred on him by this notification, the Political Agent Manipur, may take cognizance of an offence as a Court of original criminal jurisdiction without the accused person being committed to him by a Magistrate and shall when so taking cognizance of any offence follow the procedure prescribed by the Code of Criminal Procedure, 1882, for the trial of warrant cases by Magistrates

No 413-*E*—In exercise of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879 the Governor General in Council is pleased to make the following orders for regulating the exercise of civil jurisdiction in the State of Manipur in cases in which British subjects are defendants —

(1) The provisions, so far as they can be made applicable in the circumstances for the time being and as amended for the time being by subsequent enactments of the Acts specified in the schedule to this notification, shall be applied

(2) For the purposes of the said Acts, the Chief Commissioner of Assam shall be deemed to be the Local Government

(3) For the purpose of facilitating the application of the said Acts in any case, any of their provisions may be construed with such alterations not affecting the substance as may be necessary or proper to adapt them to the circumstances of that case

(4) There shall be a Court of Small Causes, with jurisdiction in all suits cognizable under the Provincial Small Cause Courts Act, 1887, when the amount or value of the subject-matter does not exceed five hundred rupees, and the Political Agent, Manipur, for the time being shall be the Judge of the Court of Small Causes

(5) The Political Agent, Manipur, for the time being shall exercise the powers of a District Court, as described in the Code of Civil Procedure, with jurisdiction in all original suits, whatever be the amount or value of the subject-matter, and in all other cases in which jurisdiction is conferred on the District Court by any of the Acts specified in the schedule to this notification

(6) Subject to the provisions of the Acts specified in the schedule to this notification appeals from decrees and orders made by the Political Agent in exercise of the powers of a District Court shall lie to the Chief Commissioner of Assam, who shall exercise the powers of a High Court for all purposes whatsoever connected with the administration of Civil Justice in the cases to which this notification applies

THE SCHEDULE

ACTS OF THE GOVERNOR GENERAL IN COUNCIL

Number and year	Subject
X of 1865	Succession
I of 1872	Evidence
IX of 1872	Contract
XV of 1877	Limitation
V of 1881	Probate and Administration
XIV of 1882	Civil Procedure
IX of 1887	Provincial Small Cause Courts
VI of 1888	Debtors
VII of 1889	Succession Certificates

No 316-*G*—Major A C Talbot, C I E, Indian Staff Corps, Additional Political Agent of the 1st class, and Political Agent in Bikanir, is, on return from privilege leave, appointed to officiate as a Resident of the 2nd class, and as Political Resident in the Persian Gulf, with effect from the date of assuming charge, and during the absence on furlough of Colonel E C Ross, C S I, or until further orders

The 4th March, 1891

No 994-*I*—In modification of the Foreign Department Notifications No 319-I and No 2,404-I, dated the 9th February, 1883, and the 14th June, 1889, respectively, the Governor-General in Council is pleased to declare that the following sections shall be substituted for sections 11, 12, 13(*a*), 13(*b*), 13(*c*), 14, and 23 of the Bangalore Municipal Regulations of 1883 —

11 The entire executive power and responsibility for the purposes of these Regulations shall be vested in an officer who shall be styled the President of the Municipal Commission for the Civil and Military Station of Bangalore All executive acts which are hereinafter directed to be done by the Municipal Commissioners shall, unless the contrary intention expressly appears from the context, be done by that officer Provided that nothing in this section shall prevent any act of that officer being overruled by the Municipal Commissioners present at any meeting

Appointment of an Executive Officer for the purposes of these Regulations

12 The aforesaid post shall be held, unless otherwise ordered by the Government of India, by the District Magistrate of the Civil and Military Station for the time being

District Magistrate of the Civil and Military Station to be the President, Municipal Commission

13 To assist the President of the Municipal Commission in the performance of his duties the Resident in Mysore shall appoint an Executive Engineer and a Secretary to the President, either or both of whom may be appointed Municipal Commissioners under section 4 If so appointed a Municipal Commissioner, the Secretary shall also be Vice-President of the Municipal Commission The Executive Engineer and the Secretary to

Appointment of Executive Engineer and Secretary to the President

the President shall receive out of the Municipal Funds such allowances as may be fixed by the Resident in Mysore, and shall be removeable at his pleasure

14 The Resident in Mysore may grant such leave of absence to the President, the Executive Engineer, and the Secretary to the President as he shall think fit, and in any case in which leave of absence shall be granted to any such officer, the Resident in Mysore may appoint some person to act in the place of such officer, or may make such arrangements for the performance of the duties of such officer during absence on leave as shall to him seem proper Provided that no leave allowance assigned to any such officer shall exceed the sum to which, under the Rules of the Financial Department of the Government of India for the time being in force the officer would be entitled if his service had been service under the British Government

The Resident to grant leave of absence, &c, to officers mentioned in sections 12 and 13

23 The President of the Municipal Commission shall preside at every such meeting at which he may be present, and shall have a second or casting vote in all cases of equality of votes In the absence of the President and Vice-President, otherwise than on leave under section 14, the Commissioners present at any meeting shall choose some one of their number to preside, who shall for that meeting have all the power of the President The President of any meeting at which a quorum of the Commissioners shall be present may with the consent of the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which such adjournment took place

Who to preside at meetings of the Municipal Commissioners

II In section 15 of the Regulations for the words and figures "sections 12 and 13" the words and figures "sections 11 and 13" shall be read

No 996-*I* —The Governor General in Council is pleased to make the following additions to, and alteration in, the List of Courts appended to Foreign Department Notification No 1361 I, dated the 29th March, 1889 —

(1) Under the heading "Rajputana" *add* "the District Court of the section of the Indian Midland Railway which is situated in the Dholpur State," *and* "the Court of Small Causes for the section of the Indian Midland Railway which is situated in the Dholpur State"

(2) Under the heading 'Central India" *add* "the District Courts of those sections of the Indian Midland Railway which are situated within the territories of States in the Central India Agency," *and for* "the Court of Small Causes, Sindhia State Railway," *read* "the Court of Small Causes for those sections of the Indian Midland Railway which are situated within the territories of States in the Central India Agency"

No 997-*I*.—The Governor-General in Council is pleased to make the following additions to, and alteration in, the List of Courts specified in the schedule to Foreign Department Notification No 1362-I, dated the 29th March, 1889 —

(1) Under the heading "Rajputana" *add* "the District Court of the section of the Indian Midland Railway which is situated in the Dholpur State" *and* "the Court of Small Causes for the section of the Indian Midland Railway which is situated in the Dholpur State"

(2) Under the heading "Central India" *add* "the District Courts of those sections of the Indian Midland Railway which are situated within the territories of States in the Central India Agency," *and for* "the Court of Small Causes, Sindhia State Railway" *read* 'the Court of Small Causes for those Sections of the Indian Midland Railway which are situated within the territories of States in the Central India Agency"

No 1007-*I* – In continuation of the Foreign Department Notifications, Nos 1144-I, dated the 22nd March, 1888, and 2065 I, dated the 22nd May, 1889, applying the provisions of Act XIII of 1885 (The Indian Telegraph Act) to lands in the territory of His Highness the Nizam of Hyderabad which are occupied, or may be hereafter occupied, by the Nizam's Guaranteed State Railway Company, by the Great Indian Peninsula Railway, by the Dhond-Manmad Railway, by the Madras Railway, and by the Southern Mahratta Railway, respectively, (including the lands occupied as stations, out-buildings, and for other railway purposes), the Governor-General in Council is pleased to direct that the rules in force from time to time under the said Act in British India shall be deemed to be similarly in force in the aforesaid lands

No 1009-*I* —In continuation of the Foreign Department Notification No 3659 I, dated the 31st October, 1890 applying the provisions, so far as they may be suitable, of Act XIII of 1885 (The Indian Telegraph Act) to the Cantonment of Secunderabad, subject to certain modifications, the Governor-General in Council is pleased to direct that the rules in force from time to time under the said Act in British India shall be deemed to be similarly in force in the Cantonment of Secunderabad

The 5th March 1891

No 1018 *I* —Whereas the Raja of Sandur has ceded to the British Government certain criminal jurisdiction over the land within his State known as Ramandrug, in exercise of such jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders —

1 The Sub-Magistrate of Ramandrug for the time being shall exercise within the said land, in respect of all persons, not being subjects of the Raja, residing therein, all the powers of a Magistrate with which he may for the time being be invested by the Governor of Fort St George in Council under the Code of Criminal Procedure, 1882

2 All criminal Courts for the time being having jurisdiction within the Bellary dis-

trict shall have within the said land, in respect of the persons described in the last foregoing clause, the jurisdiction which they respectively have within that district

Provided that the powers of a High Court shall be exercised by the Governor of Fort St George in Council and not by the High Court of Judicature at Madras

3 The law relating to offences and to criminal procedure for the time being in force in British India shall extend to the said land, so far as the persons described in clause 1 of this notification are concerned

4 Nothing contained in clauses 1, 2, and 3 of this notification shall apply to accused persons who are European British subjects, or persons jointly charged with European British subjects

No 1019-*I* —In exercise of the power conferred by section 6 of the Foreign Jurisdiction and Extradition Act, XXI of 1879 the Governor-General in Council is pleased to appoint the Collector and Head Assistant Collector of Bellary for the time being provided they are European British subjects, to be Justices of the Peace for Ramandrug in the State of Sandur

No 1029-*I* —In exercise of the powers conferred by sections 8 and 9 of the Indian Stamp Act, I of 1879 as applied to the Hyderabad Assigned Districts by Foreign Department Notification No 114 I-J, dated the 4th June, 1879, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to direct that the provisions of the Finance Department Notifications noted below shall apply to the Hyderabad Assigned Districts —

No 1661, dated 14th November, 1890
No 1662, dated 14th November, 1890
No 259, dated 21st January, 1891

No 334-*G* —With the sanction of Her Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Mr W G Mackenzie as Consul for Belgium at Karachi

The 6th March, 1891

No 1062 *I* —Whereas the Governor-General in Council has power and jurisdiction within the Civil and Military Station of Bangalore,

In exercise of such power and jurisdiction and of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879 and of all other powers enabling him in this behalf and in supersession of so much of Notification No 529 I, dated 1st March, 1883, as applied the Excise Act, XXII of 1881, to the Civil and Military Station of Bangalore, and in supersession of Notification No 2049-I, dated 23rd June, 1885, the Governor-General in Council is pleased to apply to the Civil and Military Station of Bangalore the provisions of the Excise Act XXII of 1881 and of all subsequent enactments amending that Act so far as they can be made applicable and are in force on the date of the issue of this Notification —subject to the modifications hereinafter set forth —

For the words 'Local Government "Chief Controlling Revenue Authority" and "Chief Revenue Authority" wherever they may occur, *read* 'Resident in Mysore"

In Section 3, Act XXII of 188 , *omit* the definitions of "Chief Revenue Authority" and "Commissioner of Revenue"

In Section 14 of the same Act *omit* the words "Commissioner of Revenue or"

In Section 23 of the same Act *for* 'British India *read* the Civil and Military Station of Bangalore '

In Section 54, paragraph 1 of the same Act *for* 'Commissioner of Revenue" *read* 'Resident in Mysore," and *for* such Commissioner' *read* "the Resident,' and in paragraph 2 *omit* "or by a Commissioner under this section "

Provided always that all rules made, powers conferred, and licenses and farms granted in pursuance of the Notifications hereby superseded, and being in force on the date of the issue of this Notification shall be deemed to have been respectively made, conferred, and granted in pursuance of this Notification

W J CUNINGHAM,
Offg Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

LEAVE AND APPOINTMENTS

Calcutta, the 3rd March, 1891

No 896 —Mr G H R Hart is posted as Assistant Accountant-General, Bombay, with effect from the 24th February, 1891

STATISTICS AND COMMERCE

COMMERCE AND TRADE

NATIVE PASSENGER SHIPS

The 3rd March, 1891

No 893 —The services of Surgeon Major D W D Comins, Protector of Emigrants and Superintendent of Emigration, Calcutta which were placed temporarily at the disposal of the Finance and Commerce Department by the Notification of the Government of Bengal, dated the 31st December, 1890, are placed at the disposal of the Revenue and Agricultural Department, with effect from the forenoon of the 1st instant

RESOLUTION

The 6th March, 1891

No 941 —The Governor-General in Council is pleased to sanction the additional grant noted in column 3 of the table below for the completion of the Distributary system of the Sirhind Canal

This sanction is in addition to that conveyed in Secretary of State's Despatch No 30 P W of 12th August, 1886 —

1	2		3		4
	Sanction by the Secretary of State to the original project as per Despatch No 30 P W, dated 12th August, 1886		Sanction by the Government of India for a fuller development of the Distributary system		Remarks
	Direct charges	Indirect charges	Direct charges	Indirect charges	
PUNJAB 49 —Irrigation—Capital Expenditure *Not chargeable against Revenue*	R	R	R	R	
Sirhind Canal	3,65,04,100	12,55,400	8,58,000	36,800	

ORDER —Ordered that copy be forwarded to the Public Works Department for information

Ordered also that the Resolution be published in the *Gazette of India* for general information

J F FINLAY,

Secretary to the Government of India

MILITARY DEPARTMENT

Fort William the 6th March, 1871

FIELD OPERATIONS

No 214 —The Governor General in Council is pleased to direct the publication, for general information, of the subjoined correspondence and despatch relating to the operations of the Zhob Field Force, under the command of Major-General Sir G S White, K C B, K C I E, V C, in October and November last —

Letter from the Secretary to the Government of India, Military Department to the Adjutant General in India, —No 671-B, dated Fort William 2nd March 1891

I am directed to acknowledge the receipt of your letter No 703 A dated the 2nd February, 1891 forwarding, for the information of the Government of India a despatch from Major General Sir G S White, K C B, K C I E, V C, describing the operations of the Zhob Field Force, under his command, in the valleys of the Kundar and Gomal rivers, and against the Kidarzais and other sections of the Sherani tribe, in October and November last

2 In reply I am to say that the Governor-General in Council has read Sir George White's report with much satisfaction and cordially appreciates the good work done by the troops under trying circumstances, and the ability, judgment and vigour with which the operations have been conducted by Sir George White

From Major-General W GALBRAITH C B, Adjutant-General in India to the Secretary to the Government of India, Military Department, No 703 A dated Army Head-Quarters, Fort William 2nd February, 1891

I have the honor, by direction of the Commander-in-Chief, to submit for the information of the Government of India, the accompanying despatch from Major-General Sir G S White, K C B, V C, describing the operations of the Zhob Field Force, recently under his command

2 The first phase of the expedition, although explorative rather than militant, demanded from all ranks exertions of a character very unusual even in a protracted campaign and the final operations undertaken for the coercion of the Kidarzai gave fresh examples of the endurance and enterprise of the troops and their commander The excellent dispositions made by the latter resulted in the speedy submission of the recalcitrant tribe, which relying on the inaccessibility of its mountain fastnesses, had hitherto maintained a defiant attitude

3 His Excellency has much pleasure in again bringing to notice the services of Major-General Sir G S White whose distinguished conduct of operations in the field has so often obtained the approval of Government

From Major-General Sir G S WHITE, K C B K C I E V C, late Commanding Zhob Field Force, to the Adjutant General in India —dated Quetta, 16th January 1891

With reference to your telegram No 4881 of 21st August, 1890 I have the honor to report that, in obedience to the instructions therein contained, I took personal command of the Zhob Field Force at Kanozai on the 30th September 1890

2 The force was made up of the following corps and sections —

No 7 Mountain Battery, Royal Artillery

2nd Battalion, King's Own Yorkshire Light Infantry

18th Bengal Lancers

No 1 Company, Bombay Sappers and Miners

29th Bombay Infantry (2nd Baluch Battalion)

30th „ „ (3rd „ „)

2 Sections, 23rd British Field Hospital

2 „ 24th } Native „ „

3 „ 25th }

3 The operations of this force divide themselves naturally into two phases —

1st —The march from the Zhob Valley into the valleys of the Kundar and Gomal rivers, and thence to Appozai

2nd —The operations against the Kidarzais and other sections of the Sherani tribe

4 With a view to learning as much geography as possible, and extending our political influence

as widely as our opportunities would admit the march from the Zhob Valley across the hills that form its nothern boundary was carried out in three columns

5 The head-quarters column under my personal command left the Zhob Valley on the 9th October by the Toi river route, and marched on Thanishpa No 2 column consisting of—

2 guns, No 7 Mountain Battery,
1 company, King's Own Yorkshire Light Infantry,
1 troop, 18th Bengal Lancers
2 companies, 30th Bombay Infantry,

under the command of Colonel M H Nicolson Commandant of the 30th Bombay Infantry, left the Zhob Valley at a point north-east of Shina Khula, and marching *viâ* Mudan, Kach, Barak Shazai, crossed the Khaisor plain and moved on Thanishpa No 3 was a small column under the command of Captain A H Mason, R E, Deputy Assistant Quartermaster-General for Intelligence, with whom went Captain R J H L Mackenzie R E, of the Survey, and moved from camp Shina Khula in the Zhob Valley in a northerly direction *viâ* the Marghakai Kotal (8,700 feet) to Babu-China in the Rod Valley, and crossing the Tunda Kotal (8,300 feet) traversed the Khaisor plain and joined the rest of the force at Thanishpa

6 The movement of No 2 or Colonel Nicolson's column had the greatest political significance, as it escorted the Agent to the Governor-General in Baluchistan

7 Thanishpa was a point of some military and of considerable political importance, as the neighbourhood had for some time been dominated by an outlaw named Bangal Khan son of Dost Mahomed Khan, a leader reputed to be enterprising and courageous A concentration of force was therefore arranged here, as resistance was expected

8 At our approach Bangal Khan with a few followers, took up a position on a peak over 8,000 feet high and immediately above Thanishpa, which presented some difficulty to an assailant, and declared his intention of holding it to the last He changed his mind, however, and fled the day before our arrival, getting safely off, although a very spirited effort was made by Lieutenant K Chesney, 18th Bengal Lancers, with whom went Captain I MacIvor, Political Officer, and a small party of the 18th Bengal Lancers, to run him down

9 A short halt was made at Thanishpa both to give time to bring up supplies for the further forward movements and also to enable Sir Robert Sandeman K C S I, to arrange the political affairs of the district on a more satisfactory and lasting basis,—a result attained by him with characteristic rapidity and decision

10 The advance was continued from Thanishpa in two columns Colonel Nicolson's column marched on the 16th October, and, acting as escort to the Governor-General's Agent, moved to Nigungi on the Kundar, and thence *via* the Chukan and Sharan routes to Gustoi War, crossing the Narai Kotal

11 The head-quarters column marched to Nigungi on the 17th October, and thence along the banks of the Kundar to Gustoi War, where a junction was effected with Colonel Nicolson's column on the 22nd October, as previously arranged

12 Previous to leaving Thanishpa the force had been somewhat reduced as the onward march presented great difficulty of supply, even forage for horses and mules having to be carried on camels All details not actually required were sent back to Appozai

13 A small column was also sent for survey purposes *via* Kuria Wasta, along the head of the Khaisor Valley This column marched to Appozai by the Shahgula route

14 On the 23rd October the head quarters and Colonel Nicolson's columns both marched along the Kundar from Gustoi War to Husein Ziarat At Husein Ziarat a convoy of supplies sent across the Gardao plain replenished the commissariat stores of both columns From Husein Ziarat the two columns marched by separate routes on Appozai

15 The head-quarters column moved down the Kundar to its junction with the Gomal at Domandi, thence down the valley of the Gomal to Gul-Kach or Kurma From Kurma its route lay for some distance nearly due south up the bed of the Kurma stream and afterwards across the Gardao plain to the valley of the Sri-a Toi From the junction of the Sri-a Toi with the Zhob the road into Appozai runs up the valley of the latter river The head-quarters column arrived at Appozai on the 29th October

16 Colonel Nicolson's column, acting as escort to the Agent to the Governor-General, marched from Husein Ziarat on the 24th October, and moved *via* Inzar and the Gardao plain to the valley of the Sri a Toi and thence followed the same route into Appozai as taken by the head quarters column, arriving on the 28th October

17 This concluded the first phase of the operations

2nd Phase

18 Sir Robert Sandeman having notified to me at Appozai that no satisfactory agreement had been arrived at with the Sheranis and that he was ready to proceed, I ordered an advance of the whole force, with a view to occupying the country of the Sheranis and dominating them

19 A reference to the map which accompanies this despatch will show at a glance that the British occupation of the Zhob Valley in 1889 90) offered greatly increased military facilities for reducing these tribesmen to submission, as it enabled us to advance into their hills not only in front from the Derajat, but also in rear from the Zhob Valley In order that full advantage should be taken of this double base, His Excellency the Commander-in Chief in India placed the following troops of the Punjab Frontier Force under my command, to act against the Sheranis from the east based on the Derajat —

4 guns, No 1 (Kohat) Mountain Battery
– " " 7 (Bengal) , "
1 troop, 1st Punjab Cavalry
2 troops, 3rd "
½ battalion, 1st Sikh Infantry
½ " 2nd " "
½ " 2nd Punjab Infantry

Colonel A G Ross C B Commandant of the 1st Sikh Infantry, commanded this force

20 The Kidarzai Sept of the Sherani tribe had been the chief offenders in the outrages perpetrated in British territory In order to isolate

this section as much as possible from the rest of the tribe, I directed Colonel Ross to occupy Drazand, the principal town of the Sheranis. This was done with the two fold purpose of containing them in a military sense and also of affording them the plea of *force majeure* against the tribal obligation of making common cause against the advance of the British.

21. Colonel Ross occupied Drazand on the 1st November, so that the restraining hand might be applied before the general advance. His force met with some show of resistance from some fanatics, but nothing worth detailing in a military despatch. On the 4th November Lieutenant Colonel A. H. Turner, of the 2nd Punjab Infantry, occupied Domandi with a detachment of the Punjab Frontier Force contingent. Domandi is an important strategical position at the junction of the Kidarzai and Chua Khel *dhanas* or passes, and marks, approximately, the south-east angle of the theatre of operations,—Drazand being at the north-east angle.

22. Having established these two forces as stops at the eastern outlets of the Sherani country, the advance was continued from the west *viâ* the Chua Khel Dhana, a very direct pass from Baluchistan to the Derajat, which had been closed for some years by landslips and huge boulders blocking the river-bed at some of its narrowest points. The task of making a camel road through this pass was entrusted to Colonel Nicolson's column, which also acted as escort to the Governor General's Agent. Major J. F. Garwood, Commanding Engineer, and the sapper company also accompanied it.

23. Nmur Kalan, the capital of the Kidarzais, nestles at the foot of, and between three and four thousand feet below, the Mura Muzh heights. These heights tower almost perpendicularly above Nmur Kalan, and cover it with a back wall most difficult to scale. I had been informed by the political officers that the defiant attitude of the Kidarzais was based upon the idea that this higher approach to their capital was inaccessible to a British force, and that consequently they could retire unmolested with their flocks and herds to these heights and adjoining grazing grounds on the precipitous spurs of the Takht-i-Sulimān before our advance from the easier or eastern line of approach. I determined therefore to march a small but picked force over these heights and to descend upon Nmur Kalan, while Colonel Nicolson was making a practicable road through the Chua Khel Dhana. In pursuance of this plan I left the Chua Khel route on the 3rd November, marched over the hills by a mountain path impracticable for camels, and reached Walla, where the force bivouacked. On the 4th November I moved from Walla in fighting order, intending to gain possession of the heights of Mura Muzh (8,100 feet), where our information led us to believe the Kidarzais would make a stand.

While the force was in full march on these heights, the Kidarzai *maliks* hailed us and, laying down their arms, made their submission. I took these *maliks* with us as prisoners at large, and reconnoitred the heights. From the crest of the Mura Muzh the whole Kidarzai country lay in panorama beneath us, and we opened heliographic communication with the columns co-operating with us below. This bird's-eye view of the whole situation and the heliographic communication established between the forces occupying the opposite corners of the Sheran, country brought home to the *maliks*, very graphically, the plan of their environment, and impressed them much. I then ascertained that there was no track from Mura Muzh to Nmur Kalan practicable for animals. I accordingly sent all these back from Walla to the Chua Khel Dhana route and on the 6th November, taking 130 men of the Yorkshire Light Infantry under Major H. C. Symons, and 170 of the 29th Bombay Infantry under Major O. Moore Creagh, V.C., descended to Nmur Kalan which we occupied. The men carried their rifles, forty rounds of ammunition, their bedding, three days' rations (including preserved meat and flour to make *chapatis*) and their cooking pots. The ascent to the Mura Muzh from Walla was about 2,500 feet, and the descent to Nmur Kalan 3,300, so it will readily be understood that this day's march, carried out under the conditions I have described, was a very trying one. None but willing men in high training could have accomplished it.

24. On the 7th November I effected a junction, which had been arranged by heliograph on the previous day with Colonel Ross' force, a part of which advanced from Drazand to a village called Athol Kahan Khol or Nishpa to join hands with the force escorting me. This last-named village is situated in the Kidarzai Dhana, and is covered from the east by a position of great natural strength. The advance of Colonel Ross' column was here resisted by some fanatical dissentients from the tribal policy of submission, and one sepoy of the 2nd Sikh Infantry was killed.

25. By the same day (7th November) Colonel Nicolson had made a practicable road through the Chua Khel Dhana. A squadron of the 18th Bengal Lancers, under Captain G. A. Money, pressed through, and effected a junction with the detachment of the Punjab Frontier Force at Domandi.

26. Sir Robert Sandeman, escorted by Colonel Nicolson's column, then passed through the Chua Khel Dhana, which may be described as a stupendous defile, bounded by perpendicular rocks rising 3,000 feet on each side of a rift, which in some places narrows to a width of only eight feet. Sir Robert Sandeman, escorted as above, then moved *viâ* Mogul Kot and Parwara to Kuram, in the heart of the Sherani country.

27. By this time all the principal men of the different sections of the Sherani tribe, with the exception of Murtaza Khan, who, of all, was most wanted, had come in to one or other of the political officers with the columns operating in their country. At Kuram, therefore, Sir Robert Sandeman and Mr. R. J. Bruce, C.I.E., the Commissioner of the Derajat, who was acting with him were enabled to arrange satisfactory conditions. These included the payment of a fine by the Sherani tribe, and the surrender or expulsion of Murtaza Khan. This fine has since been paid in full, and Murtaza Khan, who had been for many years an avowed and active enemy of the British Government, surrendered himself to the Commissioner of the Derajat after the troops had been withdrawn from the Sherani hills,—a result, I submit, due entirely to the strong policy of Sir Robert Sandeman in insisting upon the responsibility of the tribe for the acts of its individual representatives, and a conclusive proof that the Sheranis no longer believe in the impreg-

nability of their position to shield them from the long arm of England's power

28 On learning from Sir Robert Sandeman that the political objects of the expedition had been attained, I thought it would be a useful lesson to the people to march troops to the top of the Takht-i Suliman, ascending it by the eastern or most precipitous face, and thus effectually roll up the curtain of obscurity which has hitherto shrouded this fabled throne In pursuance of this aim, I marched from Amur Kalan with 50 picked men of the King's Own Yorkshire Light Infantry under Captain P W A A Milton, and 50 selected sepoys from the 29th Bombay Infantry under Major Creagh V C and on the third day out succeeded in reaching the summit From this point we opened heliographic communication with Colonel Ross' column, which had fallen back to Drazand

The ascent of the Takht i-Suliman was by far the most difficult operation, in a physical point of view, I have ever called upon soldiers to perform, and the fact that British soldiers and Baluchi sepoys, fully accoutred, scaled these dangerous heights, will not be lost on the Sheranis

29 The objects for which the Zhob Field Force had been organised having been successfully accomplished, there remained but to send the different corps composing it to their several destinations, utilising their return marches to open out as many lines of communication between the Derajat and Baluchistan as possible

With this view the 30th Bombay Infantry, with a party of No 1 Company, Bombay Sappers and Miners, were sent back to Appozai through the Zao Pass Colonel Nicolson commanded this party, and the orders he received were to make a practicable camel road through this defile The work was successfully accomplished under most unfavourable conditions of weather, which made the work not only heavy but also dangerous Owing to the continuous rainfall a cliff was loosened and fell, burying beneath it and killing twenty men of this party, including four sepoys—the rest being camp followers

30 The King's Own Yorkshire Light Infantry and No 1 Company, Bombay Sappers and Miners, under the command of Major Symons, were ordered to open up the Vihowa Pass To carry this out the party moved back through the Chua Khel Dhana to its western *debouche*, and marched on the 24th November from Vihowa-Toi-Sir through the Vihowa Pass, making a practicable camel road under great difficulties on account of continued rain and consequent heavy floods, and entered the Derajat at Vihowa on the 3rd December The officer commanding this party and Major Garwood, Commanding Engineer, who accompanied it, report that a good road could be easily and cheaply made through this pass

31 The work of the Zhob Field Force here terminated It may be said to have been employed for two months During that time the columns composing it marched in the aggregate 1,800 miles Of this distance 828 miles were over new routes which had never before been followed by a British force and to traverse which the troops had often to make their own roads The details of each day's march and the military intelligence collected have been very fully given in the diaries which, with maps, have been periodically forwarded to Army Head Quarters The results of the operations have been rather political than military All arrangements in the first phase were made with the studied object of making friends and not of conquering enemies

In the operations against the Sheranis the strength of the force, together with the dominating positions which it gained on all sides left no alternative to the tribesmen but submission It has however, been ascertained with certainty that before our approach they had sat in *jirga* and the various sections of the tribe had bound themselves to oppose the British advance into their country with their united strength

32 The operations entailed upon officers and men exertions and exposure of an exceptional kind The character of the country, in some instances prevented the use of transport animals, the men had then to carry bedding, rations and cooking pots for themselves, and to sleep without tents in a temperature of from 13° to 20° of frost The marching was always over rocks and stones and often in river-beds where the water ruined boots and clothing, entailing heavy expense on the soldiers both British and native

33 I would beg to bring to the favourable notice of the Commander in Chief the following officers who commanded corps —

Colonel M H Nicolson commanding the 30th Bombay Infantry (3rd Baluch Battalion), who, throughout nearly all the operations, commanded a separate column and who opened a road through both the Chua Khel and Zao *dhanas*

Lieutenant Colonel H R I Morgan, Royal Artillery, commanding No 7 Mountain Battery

Major O'M Creagh, V C, commanding the 29th Bombay Infantry (2nd Baluch Battalion)

Major H C Symons, commanding the 2nd Battalion, King's Own Yorkshire Light Infantry, and who commanded the column that established communication through the Vihowa Pass

Major G I R Richardson, commanding the 18th Bengal Lancers

34 Of the departmental officers, Deputy Surgeon General S A Lithgow C B, D S O, an officer of great experience in the field did much to promote the success of the expedition

Lieutenant Colonel J R Burlton-Bennet, Chief Commissariat Officer, did all that forethought and arrangement could do to equip the force with transport and commissariat supplies, and to stock the magazines in the field, but as he was at the same time carrying on the duties of Chief Commissariat Officer of the Quetta District, it was not for the interest of the service that he should be present with the Field Force throughout The executive commissariat charge therefore fell on Lieutenant J W G Tulloch

Major J F Garwood, Royal Engineers, was Commanding Engineer of the force Owing to the nature of the country marched over his work was most important He opened roads practicable for camels through the Chua Khel Dhana and Vihowa Pass, and was constantly employed in minor works of the same character His services were most valuable

Surgeon Major G J H Evatt had charge of two sections of the 23rd British Field Hospital, and worked with characteristic zeal, ability, and powers of organisation

35 Of the officers serving on my immediate staff I would name the following —

Lieutenant Colonel P D Jeffreys Assistant

Adjutant-General of the force, was my chief staff officer and right-hand man throughout, and proved himself as valuable a staff officer in the field as I have invariably found him in quarters I commend him to the special notice of His Excellency the Commander-in-Chief as an officer whose advancement would be a benefit to the service

Captain A H Mason, Royal Engineers, Deputy Assistant Quartermaster-General for Intelligence, and Captain J Lamb, Deputy Assistant Adjutant-General, rendered me willing and valuable assistance

36 I have reserved for special mention two officers not at the head of corps or departments, whose individual services have earned special recognition from me —

Lieutenant J W G Tulloch, Executive Commissariat Officer to the force I consider that no officer rendered such valuable service to the State as this most promising young commissariat officer The numerous detachments into which I divided the force were often placed in positions where ordinary pack animals could not carry supply, and in a country destitute of provision of all kinds, the supply question was thus a very difficult one I cannot speak too highly of the way in which Lieutenant Tulloch carried out his duties He is worthy of a higher post in his department

Captain P W A A Milton, King's Own Yorkshire Light Infantry, was with me in all the operations in which I had to call upon the officers and men for exceptional efforts, and to his irresistible example, careful arrangement and capacity for command I owe in a great measure, the complete success which attended them He is one of the few officers I have met endowed equally with dash to lead an advanced guard and patience to bring in a rear guard He served under me in Burma in command of mounted infantry, where his services were also most valuable

37 Colonel A G Ross, C B, commanding the contingent of the Punjab Frontier Force placed under my command, co-operated with me most effectively, and made very careful and well considered arrangements throughout

38 Lastly, I would beg to record my acknowledgment of the great assistance which I have invariably met with from Colonel Sir Robert Sandeman, K C S I, and the political officers serving under him I would especially name—

Captain I MacIvor, Political Agent, Zhob

Major G Gaisford, Political Agent, Quetta

Mr J S Donald, in political charge of the Gomal

Where the work to be done was so largely political it was of the first importance that the military and civil should work together harmoniously and wholeheartedly Sir Robert Sandeman's high status and great political experience made his position with a field force one of exceptional weight and importance and I recognise very fully the consideration which he has invariably shown to me as military commander

HAZARA

No 215—First class Veterinary Surgeon W R Hagger, Army Veterinary Department, to have the rank of Inspecting Veterinary Surgeon while employed with the Hazara Field Force

APPOINTMENTS

HYDERABAD CONTINGENT

No 216—The confirmation of Brigadier-General M Protheroe, C B, C S I, Staff Corps, as Commandant of the Hyderabad Contingent, will have effect from the 12th and not the 26th October, 1890, as notified in G G O No 1044 of 1890

MILITARY ACCOUNTS DEPARTMENT

No 217—The following appointments are made with effect from the 16th January, 1891 *vice* Major R I Hawkes Military Accountant, 3rd class, deceased —

Captain H F Cadell, Military Accountant 4th class, to be Military Accountant, 3rd class

Captain H M Prior, Assistant Military Accountant, 1st class, to be Military Accountant, 4th class

Captain H E Passy, Assistant Military Accountant, 2nd class to be Assistant Military Accountant, 1st class

Captain G W S Fryer, Assistant Military Accountant, 3rd class to be Assistant Military Accountant, 2nd class

Mr F Barrett, Deputy Examiner 1st grade, to be Assistant Military Accountant, 3rd class

FURLOUGH AND LEAVE

No 218—The undermentioned officers are granted furlough out of India —

Colonel C H Garbett Staff Corps Deputy Commissioner, 1st grade, Bengal, (p a) for eight months, under rule IX of the regulations of 1868

Lieutenant F H S Giles, Royal Artillery Subaltern No 4 (Hazara) Mountain Battery, Punjab Frontier Force, (p a) for one year, under rule IX of the regulations of 1868 embarking on or after the 25th March 1891

No 219—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps, the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Captain A C Batten, Staff Corps, 2nd Punjab Cavalry, Punjab Frontier Force, Deputy Assistant Adjutant General on the establishment, for eight months Pension service—16th year commenced 10th September, 1890

Lieutenant T Jermyn, Staff Corps, 2nd (or Hill) Sikh Infantry, Punjab Frontier Force, Assistant Commandant, Military Police, Burma, for one year Pension service—10th year commenced 22nd October 1890

No 220—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps,

the specified period to count from the date of being struck off duty —

Captain G A Money, Staff Corps, Squadron Commander, 18th Regiment of Bengal Lancers, for one year Pension service—17th year commenced 11th September, 1890

Captain E W Cunliffe Staff Corps, Wing Commander and 2nd in command 6th Punjab Infantry, Punjab Frontier Force, for eight months Pension service—16th year commenced 10th September, 1890

Lieutenant A I Lindesay, Staff Corps, Wing Officer and Adjutant, 24th (Punjab) Regiment of Bengal Infantry, for one year Pension service—8th year commenced 10th March, 1890

No 221 —Sub Conductor W Davis, Ordnance Department, is granted leave to proceed out of India on medical certificate under article 920 F, Army Regulations, India, vol I, part I, the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India (This cancels the furlough granted to him in G G O No 79 of 1891)

No 222 —Major F D Battye, Staff Corps, Squadron Commander and 2nd in command, (Queen's Own) Corps of Guides, Punjab Frontier Force, is granted an extension of leave to the 22nd December, 1890

No 223 —The undermentioned officers have been granted extensions of leave by the Secretary of State for India —

Lieutenant L Herbert, Staff Corps, Squadron Commander, 1st Regiment, Central India Horse, (u p a) for ten days

Lieutenant P Malcolm, Staff Corps, Wing Officer and Quartermaster, 2nd Battalion, 4th Gurkha (Rifle) Regiment, (m c) for two months

Lieutenant A R Dick, Staff Corps, Squadron Officer, 2nd Punjab Cavalry, Punjab Frontier Force, (m c) for two months

Lieutenant G W Priestley, Staff Corps, Wing Officer 2nd Infantry Hyderabad Contingent, (p a) for fourteen days

ORGANIZATION

NATIVE ARMY

No 224 —The Governor General in Council is pleased to notify that with a view to improve the position of the Native Silladar cavalry in the Bengal and Bombay Presidencies, the Secretary of State for India has sanctioned the following measures, with effect from the 1st April, 1891 —

(*a*) The pay of sowars and non commissioned officers of regiments of Bengal Cavalry, including those of the Punjab Frontier Force and the Central India Horse, to be increased by R4 per month the sowar's pay being thus raised from R27 to R31 per month, with retention of good conduct pay as at present

(*b*) The pay of sowars in regiments of Bombay Cavalry to be increased by one rupee per month—that is, from R30 to R31,—and the pay of non-commissioned officers in these regiments to be increased by R4 per month

(*c*) Sowars of the Bombay Cavalry to be eligible for good conduct pay under the provisions of article 86 Army Regulations, India vol I part II, the second and third rates being at once admitted to such men as may be entitled thereto by length of service and good conduct

(*d*) The limit above which compensation for dearness of food and forage is granted to remain as at present, *viz*, R3 8 and R13 8 per month respectively

2 The present rates of pay and those now sanctioned are detailed below —

Bengal Cavalry including the Cavalry of the Punjab Frontier Force and the Central India Horse

	Present rate	Increased rate
	R	R
Dafadar Farrier Major and Salotri	38	42
Trumpeter	34	38
Sowar Camel Sowar Farrier and Assistant Salotri	27	31

Bombay Cavalry

	Present rate	Increased rate
Kot Dafadar Major	55	59
Farrier Major	50	54
Dafadar	38	42
Trumpeter	34	38
Naick	33	37
Sowar, Camel Sowar	30	31

PROMOTIONS

COMMISSARIAT TRANSPORT DEPARTMENT

No 225 —*Bengal*—

Sub-Conductor J Craig to be Conductor,

Sergeant F Bowcher, to be Sub Conductor,—

with effect from the 11th January, 1891, *vice* Conductor J Griffiths, deceased

ORDNANCE DEPARTMENT

No 226 —*Madras*—

Honorary Lieutenant and Assistant Commissary Henry Foster to be Deputy Commissary, and to have the honorary rank of Captain, subject to Her Majesty's approval,

Honorary Lieutenant and Deputy Assistant Commissary Thomas Baker, Superintendent and Deputy Examiner Office of the Examiner of Ordnance Accounts, to be Assistant Commissary *seconded*,

Honorary Lieutenant and Deputy Assistant Commissary Charles McCarthy to be Assistant Commissary

Honorary Lieutenant and supernumerary Deputy Assistant Commissary Charles Johnson to be absorbed,

Sub-Conductor Edwin Bonner, Manager, Arsenal Office, Madras, to be Conductor, *seconded*

Sub Conductor Thomas Lynch to be Conductor,—

with effect from the 24th February 1891 *vice* Honorary Captain and Deputy Commissary G Dempster, deceased

NATIVE ARMY

No 227—*6th Bengal Cavalry*—

Kot-Dafadar Gurditt Singh to be Jemadar, *vice* Maha Singh, transferred to the pension establishment, with effect from the 26th September, 1890

No 228—*8th Bengal Cavalry*—

Ressaidar Táli Yar Khan to be Risaldar, *vice* Tota Ram Singh, transferred to the pension establishment, with effect from the 18th November, 1890

No 229—*Corps of Bengal Sappers and Miners*—

Jemadar Chauharja Bakhsh to be Subadar, and Havildar Bunyád Ali to be Jemadar, *vice* Subadar-Major Ali Bakhsh, *Bahadur*, transferred to the pension establishment,

Havildar Lachhman Singh to be Jemadar *vice* Malla Singh, transferred to the pension establishment

Jemadar Hira Singh to be Subadar, and Havildar Chattar Singh to be Jemadar *vice* Khan Muhammad Khan, transferred to the pension establishment,—

with effect from the 1st January, 1891

No 230—*31st (Punjab) Regiment of Bengal Infantry*—

Jemadar Basant Singh to be Subadar, and Havildar Sukhram to be Jemadar, *vice* Jawahir Shah, transferred to the pension establishment, with effect from the 10th September, 1890

No 231—*2nd Battalion, 3rd Gurkha (Rifle) Regiment*—

Havildar Singbir Ghale, from the 1st Battalion 3rd Gurkha (Rifle) Regiment to be Jemadar to fill an existing vacancy, with effect from the 1st February, 1891

PUNJAB FRONTIER FORCE

No 232—*(Queen's Own) Corps of Guides Infantry*—

Havildar Misri Khan to be Jemadar, *vice* Sherzula, transferred to the pension establishment, with effect from the 27th January 1891

REWARDS

GOOD SERVICE PENSIONS

No 233—The good service pensions conferred on Colonel Henry Alexander Little, C B, Staff Corps, and Colonel William Henry Ross, Staff Corps, have effect from the 28th March, 1890, and 13th February, 1890, respectively, and not from the 27th March, and 12th February, 1890, as notified in G. G O Nos 754 and 1106 of 1890

VOLUNTEER CORPS.

ORGANISATION

No 234—His Excellency the Governor-General in Council is pleased to sanction the separation of the Cawnpore Light Horse and the Cawnpore Volunteer Rifle Corps (including the Cawnpore Reserves) from the 3rd Administrative Battalion, North-Western Provinces Volunteers, and the formation of these corps together with the Fatehpur and Banda detachments of the Allahabad Volunteer Rifle Corps, which are now transferred to the Cawnpore Volunteer Rifle Corps, into a separate administrative battalion to be designated the *5th Administrative Battalion, North-Western Provinces Volunteers*

APPOINTMENTS

No 235—*1st Punjab Volunteer Rifle Corps*—

Captain Charles John Dennys, Staff Corps, Cantonment Magistrate, Rawal Pindi, to be Captain, with effect from the 5th January, 1891, *vice* Mitchell, transferred to the supernumerary list

No 236—*5th Administrative Battalion North-Western Provinces Volunteers*—

Major P H Wallerstein Staff Corps, (Commandant of the Cawnpore Volunteer Rifle Corps), to be Lieutenant Colonel Commandant

PROMOTIONS

No 237—*Calcutta Light Horse*—

Second-Lieutenant William Kearnes Eddis, to be Lieutenant, *vice* Mcnan, promoted

Second Lieutenant George Charles Hodgson, to be Lieutenant to complete the establishment

MILITARY WORKS DEPARTMENT

APPOINTMENTS

No 238—With the sanction of the Secretary of State for India the tenure of appointment of Brigadier-General G F L S Sanford, C B, C S I, *h p*, Royal Engineers, Director General of Military Works, is extended for two years, with effect from the 16th March, 1891

No 239—Lieutenant F Baylay, Royal Engineers, Assistant Engineer, 1st grade, supernumerary, is absorbed within the sanctioned strength of the Military Works Department, with effect from the 12th January, 1891, the date on which he ceased to be employed on Submarine Mining duty

MARINE DEPARTMENT.

FURLOUGH AND LEAVE

No 11—Mr St L S Warden, First grade officer, Indian Marine, and Assistant Surveyor, 2nd class, Marine Survey of India, is granted furlough out of India (p a) for one year, under para 560, Rule I, Marine Regulations, India, vol I

E H H COLLEN,

Secretary to the Government of India

MILITARY DEPARTMENT

NOTIFICATION

Calcutta, the 6th March, 1891

Statement of Deposits on account of Estates between the 21st February and 5th March 1891

On whose account	Rank	Corps	Date of decease	Testate or Intestate	Total unclaimed amount deposited	Amount paid in India	Date to which claims will be received
					R a p		
Robert Rundall Swinton (a)	Lieutenant	44th Gurkha (Rifle) Regiment of Bengal Infantry	26th September, 1890	Intestate	455 2 2		5th May, 1891

(a) Next of kin—

Father — R R Swinton, Esq, 105, Shooter's Hill Blackheath

E H H COLLEN,

Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 2nd March, 1891

No 68—The services of Sheo Nath, *Rai Sahib*, Assistant Engineer, 2nd grade, State Railways, are, on his return from leave, placed at the disposal of the Government of Madras for employment on Railways

No 69—Colonel F D M Brown, V C, S C, Superintending Engineer, 3rd class North-Western Provinces and Oudh, is appointed to officiate as Principal of the Thomason Civil Engineering College Rurki during the absence on privilege leave of Colonel A M Brandreth, R E, or until further orders

Major R R Pulford, R E, Executive Engineer, 1st grade, North Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer, *vice* Colonel F D M Brown, V C, S C

No 70—The services of Colonel R H Palmer, S C, Executive Engineer, 1st grade, Punjab, are replaced at the disposal of the Military Department, with effect from the 10th March, 1891

The 3rd March, 1891

No 71—The services of Mr S DeBrath, Executive Engineer, 4th grade, State Railways, are, on his return from furlough, placed at the disposal of the Government of Madras for employment on Railways

No 72—Mr F I Shadbolt, Executive Engineer, 2nd grade sub *pro tem*, State Railways, is transferred to the Establishment under the Government of Madras for employment on Railways

No 73—The Governor General in Council is pleased to order the following temporary promotions and reversions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified —

Names	From	To	With effect from
Johnstone, F J	Chief Engineer 3rd class	Chief Engineer 2nd class	January 9, 1891
Walker, F L	Superintending Engineer 1st class	Chief Engineer, 3rd class	January 9 1891
Gracey, Lieut-Col T, R E	Superintending Engineer 2nd class	Superintending Engineer, 1st class	January 9 1891
Richard, H J	Superintending Engineer 3rd class	Superintending Engineer, 2nd class	January 9 1891
Richard, H J	Superintending Engineer, 2nd class temporary	Superintending Engineer 3rd class	January 30 1891
Parker, W H	Chief Engineer, 2nd class	Chief Engineer 1st class	February 12 1891
Cumming, Col W G R E	Chief Engineer 3rd class	Chief Engineer 2nd class	February 12 1891
Corbett, Lieut Col F V, R E	Superintending Engineer, 2nd class	Superintending Engineer, 1st class	February 12 1891

The 4th March, 1891

No 74—The undermentioned officers are permitted, at their own request, to retire from the service of Government, with effect from the dates noted against their names —

Mr E Hodges, Executive Engineer, 2nd grade, North Western Provinces and Oudh—9th March, 1891

Mr F H Ashhurst Executive Engineer, 2nd grade, North Western Provinces and Oudh—23rd March, 1891

The 5th March, 1891

No 75—Mr G W Sweet, Examiner of Accounts, attached to the office of the Examiner of Public Works Accounts, North-Western Pro-

vinces and Oudh, is granted furlough out of India for ten months, under Article 340(*b*) of the Civil Service Regulations, with effect from the 1st April, 1891, or such date as he may be permitted to avail himself of it

No 76—Mr F E Godfrey, Government Examiner of Accounts, Bengal-North Western and Tirhoot Railways, is granted furlough out of India for one year and eight months, under Article 340 of the Civil Service Regulations

No 77—Lieutenant-Colonel W J Engledue R E, Executive Engineer, 1st grade State Railways, has been granted, by Her Majesty's Secretary of State for India, furlough to the 23rd November, 1891, in extension of that notified in Public Works Department Notification No 130, dated 14th March, 1890

No 78—Mr J B Braddon, Examiner of Accounts, is, on return from furlough, appointed Government Examiner of Accounts, Bengal-North-Western and Tirhoot Railways

The 6th March, 1891

No 79—Mr F P Quinlan, Examiner of Accounts, Eastern Bengal State Railway, is granted leave on medical certificate out of India, for one year, under Article 369, Civil Service Regulations

No 80—Mr H Stuart, Government Examiner of Accounts, Indian Midland Railway, is appointed to officiate as Examiner of Accounts, Eastern Bengal State Railway

No 81—Captain C R Hoskyn, R E, Examiner of Accounts, is, on return from the School of Military Engineering, Chatham, re-appointed Government Examiner of Accounts, Indian Midland Railway

No 82—Mr J E N Boydell Executive Engineer, 3rd grade, State Railways, is, on return from leave, transferred to the establishment under the Government of Madras for employment on Railways

No 83—Lieutenant-Colonel G F O Boughey, R E, class I, grade I of the Superior Revenue Establishment of State Railways, is appointed to officiate as Manager of the North Western Railway, *vice* Colonel W A J Wallace, R E, granted special leave

Mr S Finney, class I, grade 3 of the Superior Revenue Establishment of State Railways, is appointed to officiate as Manager of the Eastern Bengal State Railway, *vice* Lieutenant-Colonel G F O Boughey, R E

No 84—Colonel W A J Wallace, R E, Manager North-Western Railway, is granted special leave under Article 348 of the Civil Service Regulations for six months, with effect from 15th April, 1891, or such date as he may avail himself of it

J G FORBES, *Colonel, R E*,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 7, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA.

NOTICE

The 25th October, 1890

From the 8th November next, till further notice, the complete *Gazette of India* will be published at Calcutta After the 1st November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta

Revised rates from 1st January, 1887

	Per annum		
	R	a	p
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
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Postage	-	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at per page 2 pice

By order of Government, all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN,

Publisher Gazette of India

HIGH COURT—ORIGINAL SIDE

NOTIFICATION

Calcutta, the 28th February, 1891

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed T J Wyburn, Esq of No 66, Elizabath Street, Melbourne in the Colony of Victoria, Solicitor and Notary Public, a Commissioner within all parts of the Colony of Victoria for the purpose of taking under the law in force in British India the acknowledgments of married women of deeds to be executed by them in respect of property in British India

By Order,

R BELCHAMBERS,

Registrar

BANK OF BENGAL—PUBLIC DEBT OFFICE

Statement of Government Promissory Notes enfaced for payment of Interest in London under deduction of amount re-transferred to India and outstanding in the Books of the Bank of Bengal on the 28th February, 1891

PARTICULARS	3½ per cent Transfer Loan of 18[5]3-54	4 per cent Loan: Of 1832-33	Of 1835-36	Of 1842-43	Of 1854-55	Transfer of 1865	Reduced 4 per cent Loan of 1879	Total	4½ per cent Loans: Of 1870	Of 1878	Transfer Loan of 1879 4½ per cent portion	Total	Transfer Loan of 1879 Seven Shillings per cent Portion	5 per cent Loan of 1856-57	GRAND TOTAL
Balance of 15th February, 1891	54 700	11 76,747	24,54 500	3,80 75 900	5 50 90 200	5 25 66 600	1 09 82 100	10 03 46 047	36 000	63 40 700	8 40 45 600	9 04 22 300	1 33,800	32 200	25 99 89,047
Add—															
Amount of 4½ 79 transferred to £ in England in November '90, but short credited now adjusted					400			400							400
Amount enfaced at Madras between 16th and 28th February, 1891				3 200	75 000			78 200			10 100	10,100			88,300
Amount enfaced at Bombay between 16th and 28th February, 1891			5,000	6 19 000	3 72,500	8,07 500	84 500	18,88 500			81,500	81 500			19,70,000
Amount enfaced at Calcutta between 16th and 28th February, 1891			600	1 14 900	2 60 900	4,23 200	55 000	8 54 700			13 74,500	13 74 500			22,29,200
	54,700	11 76 747	24 60,100	3 88,13 000	5 57 99 000	5 37 97 400	2 01,21 600	17 21 67 847	36 000	63 40 700	8 55 11 700	9 18 88 400	1 33,800	32 200	26 42,76 047
Deduct—															
Amount written off in the London Registers			1,200	2,37,000	1,80,000	6 14,000		10 32,200			12 05 000	12,05,000			22,37,200
Balance on 28th February, 1891	54 700	11,76 747	24 58 900	3 85,76 000	5,56 19 000	5 31 83 400	2 01 21 600	17 11 35 647	36 000	63 40 700	8 43 06 700	9 06 83 400	1,33 800	32,200	26 20 39,747

NOTE.—[illegible] 1st Jan 1891 [illegible] 16th [illegible] Feb [illegible] 16th [illegible] 09 lakhs [illegible] 1 9 12 42 [illegible] 7 24 lakhs 5 981 [illegible] 5 981 lakhs

Balance against India 1 [illegible]

PUBLIC DEBT OFFICE,
BANK OF BENGAL

W D CRUICKSHANK,
Secretary & Treasurer

BANK OF BENGAL

Statement of the Affairs of the Bank of Bengal for the week ending 3rd March, 1891

LIABILITIES				R	a	p
	R	a	p			
Capital paid up				2 00,00 000	0	0
Reserve Fund				47 00 000	0	0
Public Deposits at Head Office	80 66 910	0	6	1,88 00 370	11	3
Public Deposits at Branches	1 07 33 460	10	9			
Other Deposits at Head Office and Branches				5 67 35 990	0	10
Bank Post Bills &c				2 3[illegible]55	15	-
Sundries				24 13 017	7	7
RUPEES				10 28 80 620	2	10

ASSETS				R	a	p
Government Securities				53 75 230	0	0
Other authorized Investments				75 51 347	2	0
Loans on Government and other authorized Securities				83 26 830	13	7
Accounts of Credit on Government and other authorized Securities				64 99 302	2	3
Bills discounted and purchased				2 27 64 802	3	-
Balances with other Banks				6 35 590	14	11
Bullion				10 44,117	7	11
Dead Stock				1 21 508	3	4
Stamp				1 800	7	6
Sundries				6 88 721	13	2
				5 74 41 329	3	10
	R	a	p			
Cash and Currency Notes at Head Office	2 43 32 461	9	2	4 53 39 290	15	0
Cash and Currency Notes at Branches	2 10 06 829	5	10			
RUPEES				10 28 80 620	2	10

By Order of the Directors

BANK OF BENGAL,
Calcutta, the 5th March 1891

I I LEWIS
Offg. Chief Accountant

W D CRUICKSHANK
Secretary & Treasurer

Rate for Demand Loans 4 per cent
Percentage 58 1

CALCUTTA MINT

Statement of Silver Balance in the Calcutta Mint for the week ending 4th March, 1891

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 25th February 1891	11,07 154	
Value of Government silver in the Mint on the same date	21,36,512	32,43 666
ADD—		
Silver received by the Mint during the week on account of the Currency Department	116	
Ditto ditto Government	8,969	9 085
		32 52 751
DEDUCT—		
New coin paid to Reserve Treasury during the week	12,00,000	
Petty items issued for miscellaneous purposes		12,00 000
Balance on the evening of the 4th March, 1891		20,52 751
The Balance comprises—		
Silver held on account of the Currency Department	6,75 130	
Ditto ditto Government	13 77 621	20,52 751
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	7,91,528	
Ditto ditto Government		7,91,528

A W BAIRD, *Lieut Colonel, R E*,
Master of the Mint

CALCUTTA MINT,
The 5th March, 1891

SURGEON GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATIONS

Simla, the 17th February, 1891

No 5—The services of 3rd grade Assistant Surgeon Krishna Nath Sinha of the Imperial Establishment, are placed temporarily at the disposal of the Foreign Department

No 6—Third grade Assistant Surgeon Girish Chunder Dev, of the Bengal Provincial Establishment, is permitted to resign the service

The 18th February, 1891

No 7—The undermentioned Students of the Calcutta Medical College are admitted into the service as Assistant Surgeons, with effect from the dates specified —

Giris Chandra Ghosh,—8th December, 1890

Suresh Chandra Banerjee,—8th December, 1890

Abinash Chandra Chatterjee,—8th December, 1890

Gopal Chandra Ghosh,—8th December 1890

G BOMFORD, *M D*
for *Surgeon-General with the Govt of India*

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA

NOTIFICATIONS

Abu, the 23rd February, 1891

No 862-*G* —It is hereby notified that Brigade Surgeon L D Spencer, M D, returned from furlough and resumed charge of his duties as Residency Surgeon, and Superintendent-General of Dispensaries and Vaccination in Rajputana from Surgeon-Major J H Newman, M D, on the forenoon of the 19th February, 1891

The 2nd March, 1891

No 979-*G* —Second class Hospital Assistant No 277, Kataroo Ram attached to the Merwara Battalion was granted sixty days' leave of absence with full pay, with effect from the 22nd February, 1891

No 980-*G* —First class Hospital Assistant No 241, Gopal Das, attached to the Meywar Bheel Corps, was granted thirty days' leave of absence with full pay, from the 23rd February, 1891

By Order,

K D ERSKINE, *Lieut*,

for First Asst Agent to the Govr-Genl for Rajputana

CHIEF COMMISSIONER OF AJMERE-MERWARA

NOTIFICATION

Abu, the 25th February, 1891

No 205—258 —The following rules made by the Chief Commissioner, under Section 20 of Act XXV of 1867 as amended by Act X of 1890 (Printing Presses and Books), are published for general information in supersession of the rules hitherto in force under the said Section —

I —The copy of the book referred to in clause (*a*) of the first paragraph of Section 9, together with a memorandum giving the particulars referred to in Section 18, will be delivered by the Printer to the Assistant Commissioner of the district in which the Press issuing the work is situated

II —The Assistant Commissioner will send the copy to the Commissioner for deposit in his Office at Ajmere It will be accessible to the public for reference

III —All fines and forfeitures recovered and registration fees taken under the Act shall from time to time be paid into the Treasury to the credit of "22—Education," the treasury chalan being sent to the Commissioner and Director of Public Instruction

IV —The catalogue prescribed by Section 18 will be kept by the Assistant Commissioner, who will transmit to the Commissioner's Office quarterly a copy of memoranda registered during the preceding quarter for disposal in accordance with Section 19 of the Act

By Order,

K D ERSKINE *Lieut*,

for First Asst to the Govr-Genl's Agent, Rajputana, & Chief Commr, Ajmere Merwara

REPORTS OF DESERTIONS

Report of a Deserter from the 21st Battery, Southern Division, Royal Artillery, dated at Fort William, Calcutta, this 1st day of March, 1891

Number Rank and Name —No 51346 Gunner Charles Johnson

Age —24 years 7 months

Height,—5 feet 11 inches chest —40

Colour of—

Complexion fresh Hair brown, Eyes brown

Date of Desertion —24th February 1891

Place of Desertion, Chingri Khall Diamond Harbour

Date of Enlistment —30th October, 1885

At what Place Enlisted,—Newcastle under-Lyne

Parish and County in which Born —Cheadle Stafford, Lenton

Marks —*Nil*

Trade —Collier

Coat or Jacket —White canvas jacket

Waistcoat,—*Nil*

Breeches or Trowsers,—White canvas

REMARKS —Under 6 year's service

H WEIR, *Major, R A*

Comdg 21st Batty Southern Dvn, R A

Report of a Deserter or Absentee without leave, from the 1st Battalion, The Buffs (East Kent) Regiment of Infantry, dated at Fort William, this 2nd day of March, 1891

Number Rank and Name —No 3192 Private Charles F Ffollett Philips

Age —19 years 8 months

Height,—5 feet 4 inches

Colour of—

Complexion, fresh, Hair, dark brown, Eyes, blue

Date of Desertion or Absence,—24th February, 1891

Place of Desertion or Absence,—Calcutta, East Indies

Date of Enlistment, —14th July, 1890

At what Place Enlisted —Dum-Dum East Indies

Parish and County in which Born —Kilkenny, Co Kilkenny, Ireland

Place of residence for last 12 months before enlistment —With Brother, Mr H Bellswood Philips, Londonderry, Ireland

Marks,—Scar two inches long on right side of poles

Trade,—Clerk

Regimentals, or plain clothes,—Regimental

REMARKS,—Supposed to have embarked for Australia Absent off pass Under 1 year's service

H D HARRISON, *Lieut-Colonel*,

Commdg 1st Battn, The Buffs

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION

Calcutta, the 3rd March, 1891

No 6.—Mr L C D. Bean, Assistant Traffic Superintendent in class III, grade 2, of the Su-

perior Revenue Establishment of State Railways, officiated as District Traffic Superintendent in class II from the 9th January to the 13th February, 1891, during the absence on privilege leave of Mr C L Biscoe, District Traffic Superintendent in class II, grade 4

R A SARGEAUNT, *Lieut-Col*, *R E*,
Offg Director-General

OUDH AND ROHILKHAND RAILWAY

NOTIFICATIONS

Lucknow, the 28th February, 1891

No 3—Mr Herbert L Butcher, Executive Engineer, 4th grade (temporary rank) is granted, under Chapter XII, Article 366, of the Civil Service Regulations extraordinary leave for twelve months, with effect from the 22nd January, 1891

The 4th March, 1891

No 4—Mr A W U Pope, District Traffic Superintendent, class II, grade 3, is granted under Articles 369 and 373(*a*) of the Civil Service Regulations, twelve months sick leave on medical certificate, out of India, with effect from the 14th March, 1891, or such subsequent date as he may avail himself of it

M C BRACKENBURY, *Major*, *R E*,
Offg Manager, Oudh & Rohilkhand Ry

TREASURE TROVE

NOTICE

It is hereby notified, under Section 5 of the Indian Treasure Trove Act VI of 1878 that on or about the 20th June treasure consisting of R50 (Chandwad coins) was found while digging in the compound of Hari bin Dhondi Teli, of Marool, taluka Patan, by Ninya wd Yesnak and Lakshya wd Kushna Mahars, of the same village R27 14 of this treasure have been converted into two wristlets (कडी) and one necklet (सरी)

All persons claiming the said treasure, or part thereof, are hereby required to appear personally, or by duly appointed agent, before the Mamlatdar of Patan, on the 13th July, 1891, in order that the matter may be enquired into and determined according to the provisions of the said Act

R E CANDY,
Collector of Satara

POST OFFICE

NOTIFICATIONS

Calcutta, the 3rd March, 1891

No. 13238—Mr H C Sheridan, Personal Assistant to the Inspector General, Railway Mail Service, is granted furlough out of India for one year, from the 7th April, 1891

The 5th March, 1891

No 13344—Mr G W Schoeneman, Superintendent of Post Offices, 4th grade, is granted an extension of privilege leave for one month, from the 15th February, 1891

No 13362—Mr W T VanSomeren, Superintendent of Post Offices, Punjab Circle, is deputed as Superintendent of Post Offices with the Hazara Field Force, with effect from the 9th February, 1891

Pundit Shiva Pal is appointed to act as Superintendent of Post Offices, 4th grade, *vice* Mr VanSomeren on deputation, or until further orders

H M KISCH,
Offg Dir-Genl of the Post Office of India

Unclaimed Letters held in the Calcutta General Post Office on 3rd March 1891

Anderson William	Emptage Mrs A	Manager Historical Publishing Co
Abbott H J	Ferguson J T	Maclean Fred
Arthur Clayton & Co	Filipp & Moras	Pusill Alex
Bachman R	Gregory F A	Street Leon C J
Bergman & Co	Gregson S	Trimble S J
Bird O	Hooper J S	Warionk, Mrs G H
Cohen A M	Levey J L	
Chamberlin R		

Letters returned to Calcutta from Post Office

Aldham C J	Callway, C H	McDermott, M
Aitchison William	Gilmore D C	Melde C
Anderson Mrs F	Gilhooly P C	Merz C
Babey Augusti	Goddard H	Meyer Arthur
Barrett Capt L M	Gow, J N	Mitchell Mrs H C
Batty T H	Good Mrs	Mitchell Mrs H
Bee T R	Grogan M	Morgan Miss E
Bingham Major C T	Grundermann, Revd R	Nolan Mrs
Boyd Miss J	Grun, Otto	Palomba Michele
Brown, Mrs	Hall K W	Partridge W T
Browne R T	Hane Miss	Pattman H A
Burne K C	Harris, C S	Princep Mr
Butler C T	Harris, J	Proude Mrs
Campbell W K	Harris Mrs C	Rean Richard
Caryl Miss	Harris T I M	Reichman, Maria
Clery Leon	Helbing Ernst	Ringrose Mr
Chaplin Bertram	Hewitt T T	Roberts F
Comly Mr	Hill, McCalmont S	Rosenberg A
Cow A	Hobson J C	Rosenstein I
Craster Mrs	Ireland W DeCourcy	Rupesinghe A P
Crave W	Imre Auguste	Ruthenborg Carl
Currie John	Jacob A M	Sassoon E Sir
D Padua J I	Jumie D M	Scott Sidney
Dias J I	Kelly B	Shepherd I P
Doughty C I	Klein I	Sherman J
Doughty T I	Klein W	Shiply C
Edwards Lt Col Sir T J	Ladig Julius	Shipley Mr A
Evan J B	Lamb C	Sieberg Otto
Eza I	Leslie Mrs B	Smith G
Farrell T P	Livermore L	South E
Ferry Charles	Longuis A	Stanton B P
Flynn Esquire	Mackenzie A	Steele William
Foreman John	Maclean J C	Stevenson Mrs
Fox K S	Markham Capt	Strangmen L C
Fraser H C	Marsden C W	Stratford I W
Fraser William	Martin James	Tate Mr
Francis, Jas	Mart Madame	Taylor J J
Frantz Mrs	Marster G H	Teo oot T A
Frost, Joseph	Masetti, Nina	Warder K W
Galbraith John		Williams, A

Registered Letters

DeLanongeride C E	Guthrie, J	Livermore I
Hine Joseph		

Unclaimed Letters held in the Bombay General Post Office

Arnold A S	Ballentine J	Deave C Miss
Antonio C	Bayley, T H	Daniel J Mr
Aron S Israel	Bell A, Mr	Douglas J Mr
Aitchison W	Clarke M H Mrs	Douglas J D
Allan J Mrs	Curtin Mrs	Everett W
Atkinson, J W Mr	Clery I	Edwards Mrs
Appleton F I, Mr	Chamter, D C	Evans G I
Almviene G A, Mr	Crawford A E V	Elliott I Mr
Bennett, F	Cutts K W	Evans Miss
Brooks, R	Coole J S	Evennett C I
Beane J	Cox C	Ewington Lord
Bandisson J	Colson, Admiral	Ende V
Brunker H M F, Maj	Church J Lt	Frayer J D L
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Madras, Pondicherry Ceylon, Batavia Singapore and China	15th ,,	Per French Str *Nemesis*
Madras and Colombo	11th ,,	Per P & O Str *Khedive*
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Ditto ditto	15th ,,	Per Steamer *Nyanza*
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PROMISSORY NOTES

Lost

The Gazipore-Dildarnagar Railway Debenture Note, No 000025, of the 4 per cent interest, for R200, originally standing in the name of Ram Sahay, and last endorsed to Ram Sahay, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor, after two years from date of last advertisement

BHOLANATH,
Belangang, Agra

Lost or Destroyed.

The Government Promissory Notes, Nos 134612, for R200, 134613, for R300, 134614, for R500, and 134615, for R2,800, of the 4 per cent loan of 1st February, 1843, originally standing in the name of Cowkur, Kamalaboyamanah, and last endorsed to Cowkur, Srinivasa Row, the proprietor, by whom they were never endorsed to any other person, having been lost or destroyed, notice is hereby given that payment of the above notes and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above-mentioned Securities

COWKUR, SRINIVASA ROW,
Student, care of C Ramachendra Row, B A, B L, High Court Vakil, Triplicane, Madras

Triplicane, Madras, the 11th January, 1891

Lost, Stolen, or Destroyed.

The upper halves of the Government Promissory Notes, Nos 257559, 268463, and 268464 of the 4 per cent of 1865, for R300, R500, and R500, respectively, originally standing in the names of the Accountant General, High Court, Madras, and the Bank of Madras, respectively and last endorsed to A De Souza Barrett, the proprietor, by whom they were never endorsed to any other person Payment of the above notes and the interest thereupon having been stopped at the Public Debt Office, Bank of Bengal, an application is about to be made for the issue of duplicates in favour of the proprietor

A DESOUZA BARRETT,
Hyderabad, Deccan

Stolen.

The Government Promissory Note, No 104999, of the 4 per cent of 1842-43, for R1,000, originally standing in the name of Koylash Chunder Bannerjee, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor after two years from date of last advertisement

KOYLASH CHUNDER BANNERJEE,
Government Pensioner
Benares



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, DECEMBER 13 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Friday, the 12th December, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G., G M S I, G M I E, *presiding*
His Honour the Lieutenant Governor of Bengal, K C S I, C I E
The Hon'ble Lieutenant General Sir G T Chesney, K C B, C S I, C I E, R E
The Hon'ble Sir A R Scoble, Q C, K C S I.
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble R J Crosthwaite, C S I
The Hon'ble Sir Alexander Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble Nawab Ahsan-Ulla, Khan Bahádur
The Hon'ble Sir Romesh Chunder Mitter, Kt.

NEW MEMBERS

The Hon'ble NAWAB AHSAN ULLA, KHAN BAHADUR, and the Hon'ble SIR ROMESH CHUNDER MITTER took their seats as Additional Members

BANKRUPTCY AND INSOLVENCY BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Hon'ble Mr Crosthwaite, the Hon'ble Sir Alexander Wilson and the Hon'ble Sir Romesh Chunder

Mitter be added to the Select Committee on the Bill to amend and consolidate the Law of Bankruptcy and Insolvency in British India

The Motion was put and agreed to

INDIAN FACTORIES ACT, 1881, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also moved that the Hon'ble Mr. Bliss be added to the Select Committee on the Bill to amend the Indian Factories Act, 1881

The Motion was put and agreed to

INDIAN EVIDENCE ACT, 1872, AND CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill to amend the Indian Evidence Act, 1872, and the Code of Criminal Procedure, 1882, be referred to a Select Committee consisting of the Hon'ble Mr Hutchins, the Hon'ble Mr Crosthwaite, the Hon'ble Sir Romesh Chunder Mitter and the Mover

The Motion was put and agreed to

CATTLE-TRESPASS ACT, 1871, AMENDMENT BILL

The Hon'ble MR HUTCHINS moved that the Hon'ble Mr Halliday and the Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar be added to the Select Committee on the Bill to amend the Cattle-trespass Act, 1871.

The Motion was put and agreed to

INDIAN CHRISTIAN MARRIAGE ACT, 1872, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Bill to amend the Indian Christian Marriage Act, 1872, be referred to a Select Committee consisting of the Hon'ble Mr Hutchins, the Hon'ble Mr Crosthwaite, the Hon'ble Mr Bliss and the Mover

The Motion was put and agreed to.

CRIMINAL PROCEDURE CODE, 1882, AMENDMENT BILL.

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill to amend the Code of Criminal Procedure, 1882, be referred to a Select Committee consisting of the Hon'ble Mr Hutchins, the Hon'ble Mr Crosthwaite, the Hon'ble Sir Romesh Chunder Mitter and the Mover.

The Motion was put and agreed to

REPEALING AND AMENDING BILL

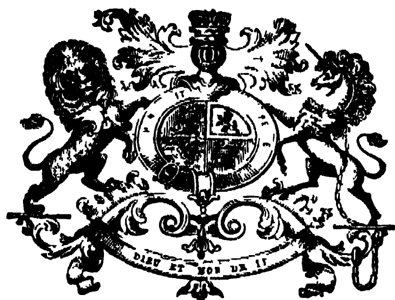
The Hon'ble SIR ANDREW SCOBLE also moved that the Bill to repeal certain obsolete Enactments and to amend certain other Enactments be referred to a Select Committee consisting of the Hon'ble Mr Crosthwaite, the Hon'ble Mr. Bliss, the Hon'ble Sir Romesh Chunder Mitter and the Mover.

The Motion was put and agreed to

The Council adjourned to Friday, the 19th December, 1890

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM,
The 12th December, 1890



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 7, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th March, 1891, and is hereby promulgated for general information —

ACT NO VI OF 1891

An Act to amend certain Acts respecting Indian Merchant Shipping

WHEREAS it is expedient to amend certain Acts respecting Indian Merchant Shipping, It is hereby enacted as follows —

Act I of 1859

Amendment of section 12, Act I, 1859

1. (*1*) In clause 1 of section 12 of Act I of 1859, for the words "or any higher rank in the service of Her Majesty or of the East India Company" the following words shall be substituted, namely —

"or any corresponding or higher rank in the service of Her Majesty or the rank of commander or first grade officer in the Indian Marine Service,"

(*2*) In clause 2 of the same section, after the words "any such ship as aforesaid," the following words shall be inserted, namely —

"or who has attained or shall attain the rank of second grade officer in the Indian Marine Service,"

Addition of section after section 24, Act I, 1859

2 After section 24 of the same Act the following shall be inserted, namely —

Renewal of running agreements in certain cases

"24A (*1*) When a running agreement with the crew of a foreign-going ship has been made under section 23 and the ship arrives after the next following thirtieth day of June or thirty first day of December at a port of destination in India which is not the port at which the crew have agreed to be discharged, the master may, with the previous sanction of the shipping-master, renew the agreement with the crew, or may be required by the shipping master so to renew the agreement for the voyage from such port of destination to the port in India at which the crew have agreed to be discharged

"(*2*) If the master of the ship is required by the shipping master to renew the agreement as aforesaid and refuses so to renew it, any expenses which may be incurred by the Government for the subsistence of the crew and their conveyance to the port at which they have agreed to be discharged shall be a charge upon the ship, and shall be recoverable as if they were expenses incurred in respect of distressed seamen under the provisions of Chapter III of the Indian Merchant Shipping Act, 1880" V of 1880.

Addition to section 32, Act I, 1859

3 To section 32 of the same Act the following shall be added, namely —

"Notwithstanding anything in this section or in any other enactment for the time being in force, the owner of home trade ships or his agent may enter into time-agreements, in forms to be sanctioned by the Governor General in Council, with individual seamen to serve in any one or more ships belonging to him, which agreements need not expire on either the thirtieth day of June or the thirty first day of December"

Amendment of section 115, Act I 1859

4 To section 115 of the same Act the following shall be added, namely —

"and for the repayment to the Secretary of State for India in Council of all expenses which may be incurred by the Government in respect of any such lascar or other native seaman who may be discharged or left behind at any port out of India and becomes

distressed and is relieved under the provisions of the Merchant Shipping Act, 1854, section 211, and the enactments amending the same"

7 & 18 Vict, 104

Modification of section 118, Act I 1859

5 Section 118 of the same Act shall be modified as follows, namely —

(1) in the definition of "home-trade ship" the words "or in the Straits Settlements" shall be inserted between the words "on the Continent of India" and the words "or in the Island of Ceylon," and

(2) in the definition of "foreign going ship" the words "nor in the Straits Settlements" shall be inserted between the words "nor on the Continent of India" and the words "nor in the Island of Ceylon"

The Indian Merchant Shipping Act, 1880

VII of 1880

Substitution of new section for section 72, Act VII, 1880

6 For section 72 of the Indian Merchant Shipping Act, 1880, the following shall be substituted, namely —

Savings

"72 But nothing in this Chapter shall be deemed to—

(a) affect the declaration of the twenty-third day of October, 1889, in the schedule to this Act, between the Government of the United Kingdom of Great Britain and Ireland and the Government of the French Republic, with reference to the disposal of the proceeds of wrecks on their respective coasts, that declaration having been made applicable to India or

X of 1889

(b) affect section 29 of the Indian Ports Act, 1889, or entitle any person to salvage in respect of any property recovered by creeping or sweeping in contravention of that section"

Amendment of section 74 Act VII, 1880

7 In section 74 of the same Act, after the words "so appointed" the words "or bringing within such limits any wreck which has been found and taken possession of elsewhere" shall be inserted

Addition of schedule to Act VII, 1880

8 To the same Act the schedule in the schedule to this Act shall be added

The Indian Merchant Shipping Act, 1883

Amendment of section 6, Act V 1883

V of 1883

9 To section 6 of the Indian Merchant Shipping Act, 1883, the following shall be added, namely —

"(4) The Magistrate or other officer whose duty it is under sub section (1) to report to the Local Government such information as is referred to in that sub-section shall be deemed to be a public servant, and shall have all the powers which an inspector appointed under section 14 of the Merchant Shipping Act, 1854, has under clauses (1) to (5) of section 15 of that Act, that is to say —

17 & 18 Vict, c 104

(1) he may go on board any ship, and may inspect the same or any part thereof, or any of the machinery, boats equipments or articles on board thereof, to which the provisions of this Act apply, not unnecessarily detaining or delaying her from proceeding on any voyage

(2) he may enter and inspect any premises the entry or inspection of which appears to him to be requisite for the purpose of the report which he is directed to make

(3) he may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine for such purpose, and may require answers or returns to any inquiries he thinks fit to make

(4) he may require and enforce the production of all books, papers or documents which he considers important for such purpose

(5) he may administer oaths, or may, in lieu of requiring or administering an oath, require any person examined by him to make and subscribe a declaration of the truth of the statements made by him in his examination

"(5) The word 'coasts' in this section includes the coasts of creeks and tidal rivers"

New sub section substituted for sub section (1) of section 7 Act V 1883

10 For sub-section (1) of section 7 of the same Act the following shall be substituted, namely —

Power for Local Government to appoint special Court of Investigation

"(1) If the Local Government to which the report prescribed by the last foregoing section has been made or within whose territories any competent witnesses of any such loss, abandonment, stranding, damage or casualty as is described in clause (a), (b), (c) or (d) of sub-section (1) of the same section have arrived or are to be found or any evidence of such supposed loss as is described in clause (c) of the same sub section can be obtained, is of opinion that a formal investigation into the facts mentioned in any of the said clauses is requisite or expedient, such Local Government may appoint a special Court consisting of not less than two nor more than four persons, and direct that Court to make the investigation, and may fix the place for making the same"

Amendment of section 8 Act V 1883

11 In section 8 of the same Act, after the words 'Local Government" the words "or by such officer as the Local Government has empowered in this behalf" shall be inserted

Amendment of section 20 Act V 1883

12 In section 20 of the same Act clause (a) and the proviso shall be repealed

Addition of section after section 24 Act V, 1883

13 After section 24 of the same Act the following shall be added, namely —

Power to Court to suspend or cancel certificates granted by Local Government

"24A (1) Notwithstanding anything in the foregoing provisions of this Act, a certificate (whether of competency or service) which has been granted by any Local Government to a master, mate or engineer, but has not been granted under the provisions of the Merchant Shipping (Colonial) Act, 1869, or of any Order in Council under the said Act, may, if a Court conducting an investigation under this Act finds that the loss, stranding or abandonment of or damage to any ship, or loss of life, has been caused by the wrongful act or default of the master, mate or engineer or that he is incompetent or has been guilty of any

gross act of drunkenness, tyranny or other misconduct, be cancelled or suspended by the Court

"Provided that the Court shall not cancel or suspend a certificate unless the holder of the certificate was furnished before the commencement of the investigation with the copy of the report or statement required by section 9 or section 10, as the case may be

"(2) At the conclusion of the investigation, or as soon afterwards as possible, the Court shall state in open sitting the decision to which it may have come with respect to the cancelment or suspension of any certificate

"(3) A master, mate or engineer whose certificate has been cancelled or suspended by the Court shall deliver the certificate to the Court, and the Court shall forward it to the Local Government together with the report which it is required by section 17, sub section (1), to transmit to that Government

"(4) A master, mate or engineer failing to deliver a certificate as required by sub-section (3) shall be punished with fine which may extend to five hundred rupees

"(5) The duties imposed and powers conferred by sections 22, 23 and 24 on the Local Government which cancels or suspends a certificate shall, when a Court has under this section cancelled or suspended a certificate, be performed and exercised by the Local Government to which the Court has forwarded the certificate under sub section (3) as if such Local Government had itself cancelled or suspended the certificate under section 20"

Supplemental

General provision with respect to surrender of certificates

14 (1) When the certificate of a master, mate, engineer or engine-driver is cancelled or suspended under any law for the time being in force, he shall deliver to the Court or person entitled to receive delivery from him of such cancelled or suspended certificate every other certificate, if any, held by him which has been granted to him under any

17 & 18 Vict, c 104, &c

of the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Ship-

Vict c

ping (Colonial) Act, 1869, or which has been granted to him by any Local Government in British India

(2) If any master, mate, engineer or engine-driver fails to comply with the requirement of sub-section (1), he shall be punished with fine which may extend to five hundred rupees

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THE SCHEDULE

(*See section 8*)

THE SCHEDULE

(*See section 72*)

Declaration between the Government of the United Kingdom of Great Britain and Ireland and the Government of the French Republic, with reference to the disposal of the Proceeds of Wrecks on their respective Coasts

The Government of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, and the Government of the French Republic, desiring to regulate by a new Agreement questions relative to the disposal of the proceeds of wrecks on the coasts of the two States, have agreed to replace the Declaration signed at London on the 16th June, 1879, by the following arrangements —

ARTICLE I

When any ship belonging to the subjects of one of the two Contracting States is wrecked or stranded on the coast of the other, the competent local authorities shall, with as little delay as possible, bring the fact to the knowledge of the Consul General, Consul, Vice-Consul or Consular Agent nearest to the spot where the wreck or stranding has taken place

ARTICLE II

All operations relative to the salvage of British ships which may be wrecked or stranded on the coasts of France shall be directed by the Consuls General, Consuls, Vice-Consuls or Consular Agents of Great Britain and reciprocally the French Consuls General, Consuls, Vice-Consuls and Consular Agents shall direct all operations relative to the salvage of ships of their nation wrecked or stranded on the coasts of Great Britain

ARTICLE III

If the owners of the ship and cargo, or their duly authorised representatives shall be present and shall claim it the Consuls General, Consuls, Vice-Consuls and Consular Agents shall hand over to them the conduct of the salvage operations after requiring the deposit of the ship's papers, as well as the reimbursement of the expenses already defrayed, and a sufficient guarantee for those incurred before the operations were handed over, and which may not have been already settled

ARTICLE IV

The intervention of the local authorities shall only take place in the two countries for the purpose of assisting the Consular authority, of maintaining order, of securing the interests of the salvors if they are strangers to the shipwrecked crews, and of assuring the due execution of the arrangements to be carried out for the entry and departure of the merchandise saved

In the absence, and until the arrival, of the Consuls General, Consuls, Vice Consuls or Consular Agents the local authorities shall moreover, take all necessary measures for the protection of the persons and for the preservation of the articles which shall have been saved from the wreck

This intervention shall not give rise to any charges, with the exception of those which the salvage operations and the protection of the articles saved shall have rendered necessary, and those to which national ships would, under similar circumstances, be liable These charges shall be paid according to the circumstances of the case, either by the Agents of the Consular service, or by their owners or their proxies

In case absence, sickness or any other cause should prevent the Agents of the Consular service from seeing to the operations and the management of the salvage, the local authorities

who may be charged with the operations and management in question shall be bound to remit to the aforesaid Agents the ship's papers and the net proceeds of the ship and the cargo

ARTICLE V

The merchandise and articles saved shall not be liable to any customs-duties, unless they are intended for home consumption, in which case they shall pay the same duties as they would have had to pay if they had been imported in national vessels

ARTICLE VI

The stipulations of the present Declaration shall be applicable to all the Colonies and foreign possessions of Her Britannic Majesty, excepting to those hereinafter named, that is to say, except to—

India
The Dominion of Canada
Newfoundland
The Cape
Natal
New South Wales
Victoria
Queensland
Tasmania
South Australia
Western Australia
New Zealand

Provided always that the stipulations of the present Declaration shall be made applicable to any of the above-named Colonies or foreign possessions on whose behalf notice to that effect shall have been given by Her Britannic Majesty's Representative to the French Republic within one year from the date of the signature of the present Declaration

The stipulations of the present Declaration shall be applicable to all the Colonies and foreign possessions of France

ARTICLE VII

The present Declaration shall come into operation three months after the date of its signature, and shall remain in force until the expiration of one year from the day on which either Party may give notice of its intention to terminate it

In witness whereof, the undersigned Plenipotentiaries, His Excellency the Earl of Lytton, Ambassador of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, and His Excellency M Eugène Spuller, Minister for Foreign Affairs, have signed the present Declaration, and have affixed thereto their seals

Done at Paris, this twenty-third day of October, 1889

(L S) LYTTON
(L S) L SPULLER
S HARVEY JAMES,
Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th March, 1891, and is hereby promulgated for general information —

ACT NO VII OF 1891

An Act to amend Act X of 1841

WHEREAS it is expedient to amend the Act of the Governor General in Council, No X of 1841 (*an Act for prescribing the rules to be observed in order that ships or vessels belonging to ports within the territories under the government of the East India Company, or belonging to Native Princes or States, or their subjects, may become entitled to the privileges of British ships under a proclamation of the Governor General of India in Council made in pursuance of the Statute 3rd & 4th Vict, c 56*), It is hereby enacted as follows —

Repeal of a word in section 2, Act X of 1841

1 In section 2 of the said Act, the word "Singapore" is hereby repealed

Amendment of section 3 Act X of 1841

2 For that portion of section 3 of the said Act, beginning with the words "the persons now authorised" and ending with the words "such other or different persons," the words "such persons" shall be substituted

Substitution of new sections for sections 8 to 12, Act X of 1841

3 For sections 8 to 12, both inclusive, of the said Act, the following shall be substituted, namely —

Certificate of surveying officer

"8 The certificate of the surveying officer shall be in the form in the schedule to this Act or in such other form as the Governor General in Council may from time to time prescribe, and such certificate shall be delivered to the registering officer before registry

Measurement of tonnage for purpose of registry

"9 Subject to the provisions of section 70 of Act I of 1859 (*an Act for the amendment of the law relating to Merchant Seamen*) as amended by section 9 of the Indian Merchant Seamen's Act, 1876 the tonnage of a ship or vessel required by law to be registered shall, previous to her being registered, be measured and ascertained according to such of the rules and orders for the time being in force in and under the Merchant Shipping Act, 1854, as amended by subsequent Acts (including the Merchant Shipping (Tonnage) Act, 1889) as apply to measurement of tonnage for the purpose of registry

Measurement of tonnage for purpose other than registry

"10 Subject to the provisions referred to in the last foregoing section, the tonnage of a ship or vessel requiring to be measured for any purpose other than registry shall be measured and ascertained according to such of the rules and orders for the time being in force in and under the Merchant Shipping Act, 1854, amended as aforesaid, as apply to measurement of tonnage for a purpose other than registry

Substitution of Governor General in Council for Board of Trade

"11 The rules and orders referred to in section 9 and section 10 of this Act shall, in their application to measurement of tonnage for the purposes of this Act, or of any enactment, rule or order referring to this Act, be read and construed as if the Governor General in Council were therein named instead of the Board of Trade or the authority for which the Board of Trade has been substituted by section 3 of the Merchant Shipping Act, 1872

Marking of register tonnage on ship or vessel

"12 The true amount of the register tonnage of every ship or vessel to be measured and ascertained according to the rules and orders referred to in section 9 of this Act shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such ship or vessel prior to her being registered " 35 & 36 Vict c 73

Amendment of section 14 Act X of 1841

4 In section 14 of the said Act, to the word "tonnage", wherever it occurs, the word "register" shall be prefixed, and for the words "rules herein prescribed" the words "said rules and orders" shall be substituted

Amendment of section 15 Act X of 1841

5 In section 15 of the said Act, the words "or the East India Company" are hereby repealed, and for the words and figures "Act No II of 1839" the words "the law for the time being in force for the recovery of fines imposed by Criminal Courts" shall be substituted

Repeal of words in section 17 Act X of 1841

6 (1) In section 17 of the said Act the word "that", where it occurs before the words "the owner or owners" and before the words "if such owner or owners", is hereby repealed

(2) To the same section the words "recoverable as aforesaid" shall be added

Amendment of section 23, Act X of 1841

7 In section 23 of the said Act, after the words "ten thousand rupees" the words "recoverable as aforesaid" shall be inserted

Amendment of section 24, Act X of 1841

8 In section 24 of the said Act, the words "issued under the Company's seal and" are hereby repealed and for the words "for the Governor of Fort William in Bengal or for the Governor in Council of any presidency" and for the words "for the Governor of Fort William in Bengal or the Governor in Council of any presidency" the words "for a Local Government" shall be substituted

Addition to Act X of 1841

9 After section 26 of the said Act, and before the Proclamation, the following shall be inserted, namely —

Definition of "Local Government"

"27 The expression 'Local Government', 'Local Governments of India' and 'Government of the Presidency', as used in this Act, shall be deemed to include, and to have always included every person who is a 'Local Government' as defined in section 2 clause (10), of the General Clauses Act, 1868 "

"THE SCHEDULE

" (*See section 8*)

ACT X, 1841

Certificate of Survey

Name of Ship	Port of intended Registry	Official Number if there has been any former Registry

Whether a Sailing or Steam Ship and, if a Steam Ship how propelled	Where Built	When Built	Name and Address of Builders

		Feet	Tenths
Number of Decks Number of Masts Rigged Stern Build Galleries Head Framework	Length from fore part of stem under the bowsprit to the aft side of the head of the stern post Main breadth to outside of plank Depth in hold from tonnage deck to ceiling at midships Depth in hold from upper deck to ceiling at midships, in the case of three decks and upwards Length of engine room, if any		

PARTICULARS OF ENGINES (IF ANY)

No of Engines	Description	Whether British or Foreign made	When made	Name and Address of Makers	Diameter of Cylinders	Length of Stroke	No of Horses' Power (combined)
			Engines				
			Boilers				

PARTICULARS OF TONNAGE

GROSS TONNAGE	No of Tons	DEDUCTION ALLOWED	No of Tons
Under Tonnage Deck Closed in spaces above the Tonnage Deck if any Space or spaces between Decks Poop Forecastle Round House Other closed in spaces, if any, as follows		On account of space required for propelling power On account of spaces occupied by Seamen or Apprentices and appropriated to their use and kept free from goods or stores of every kind not being the personal property of the Crew These spaces are the following, namely —	
Gross Tonnage		Cubic metres	
Deduction, as *per contra*			
Registered Tonnage		TOTAL	

I, the undersigned

having surveyed the above named Ship, hereby certify that the above particulars are true

Dated at

this day of

18

Surveyor

S HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th March, 1891, and is hereby promulgated for general information —

ACT NO VIII OF 1891

An Act to extend the Indian Easements Act, 1882, to certain areas in which that Act is not in force

WHEREAS it is expedient to extend the Indian Easements Act, 1882, to certain areas in which that Act is not in force, It is hereby enacted as follows — V of 1882.

Extension of Act V, 1882 to Bombay and the North Western Provinces and Oudh

1 The Indian Easements Act, 1882, is hereby extended to the territories respectively administered by the Governor of Bombay in Council and the Lieutenant Governor of the North Western Provinces and Chief Commissioner of Oudh V of 1882

S HARVEY JAMES

Secretary to the Government of India

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to provide for the extension of the Indian Easements Act, 1882, to certain areas in which that Act is not in force was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1891 —

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the extension of the Indian Easements Act, 1882, to certain areas in which that Act is not in force was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report

Telegram from Secretary to Government, North Western Provinces and Oudh dated 12th February, 1891 [Paper No 1]
From Secretary to Government, Bombay, No 889, dated 11th February, 1891 and enclosures, from ditto, to Government of India, Home Department, No 4245, dated 6th August, 1890 [Papers No 2]

2 We have slightly altered the title of the Bill which, as originally drawn, had reference to a further clause which has now been abandoned In other respects we approve the Bill.

3 The publication ordered by the Council has been made as follows —

In English

Gazette	*Date*
Gazette of India	3rd January, 1891
Bombay Government Gazette	8th January, 1891
North Western Provinces and Oudh Government Gazette	10th January, 1891

In the Vernaculars

Province	*Language*	*Date*
Bombay	Marathi	22nd January 1891
	Gujarathi	22nd January, 1891
	Kanarese	22nd January, 1891
North Western Provinces and Oudh	Urdu	17th January, 1891

ANDREW R SCOBLE

The 27th February, 1891 J NUGENT

S HARVEY JAMES,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 7, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART V

Bills introduced into the Council of the Governor General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to amend the Indian Factories Act, 1881, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th March, 1891 —

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Factories Act, 1881, was referred, have considered the Bill and the papers noted in the list appended, and have now the honour to submit this our Report, with the Bill as revised by us, and Act XV of 1881 as amended by the revised Bill, annexed thereto

2 In this Report it will be convenient to refer to the sections of the Act of 1881 as amended by the revised Bill

3 *Section 2* —In modification of the definition of "factory" we have in clause (*b*) proposed to substitute the word *fifty* for the word *twenty*, and to qualify the modified definition by the addition of a section (section 20) to the Act

4 *Section 2* —In modification of the definition of "child" we have proposed to fix fourteen years as the age below which persons shall be deemed to be children We do not consider it expedient that there should in this country be a class of persons intermediate between children and adults

5 *Section 5* —We are of opinion that power should be given to the Governor General in Council to prescribe the levy of a small fee in respect of the grant of a certificate by a certifying surgeon under section 5

6 *Section 5A* —In this section we have proposed that, except in factories in which the shift-system is in force or to which the Governor General in Council may have declared the section not to apply, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half-hour for every operative

7 *Section 5B* —Here we have proposed that every Sunday shall be a holiday for all operatives, subject to the following provisos, namely —

(*a*) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory,

(*b*) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday,

(*c*) the Local Government may from time to time, by notification in the official Gazette, declare the section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—

(*i*) necessitates continuous production for technical reasons, or

(*ii*) supplies the public with articles of prime necessity which must be made every day, or

(*iii*) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces, and

(*d*) the Governor General in Council may from time to time, by notification in the Gazette of India, declare the section not to apply to factories of any class described in the notification

In proviso (*c*) we have adopted the language of the Exceptions admissible under clause II of the Final Protocol of the Berlin Conference on Labour in Factories and Mines

8 *Sections 6, 7 and 10* —Here we have proposed (*a*) to reserve power to the Governor General in Council to exempt certain industries from the eleven hours' limitation of ***actual*** daily employment for women, (*b*) to further limit the hours of *actual* daily employment for children, and (*c*) to require that every woman ordinarily, and every child always, shall, during the permissible period of *daily employment* (as distinguished from ***actual daily employment***) be allowed sufficient intervals of rest

9 *Section 15 (2)* —We have here proposed that the personation of children certified under section 5 should be made an offence

10 *Section 18 (2)* —We have provided that only such returns shall be called for from occupiers of factories as the Governor General in Council may from time to time prescribe

11 The other alterations which we have proposed do not appear to us to call for remark

12 We have proposed in the Bill that the provisions thereof amending the Act of 1881 shall not take effect till the beginning of next year

13 The publication ordered by the Council has been made as follows —

In English.

Gazette	*Date*
Gazette of India	1st February, 1890
Fort Saint George Gazette	25th February 1890
Bombay Government Gazette	6th February, 1890
Calcutta Gazette	5th February, 1890
North-Western Provinces and Oudh Government Gazette	8th February 1890
Punjab Government Gazette	13th February 1890
Central Provinces Gazette	8th February 1890
Burma Gazette	15th February, 1890
Assam Gazette	22nd February 1890
Coorg District Gazette	1st March, 1890

In the Vernaculars

Province	*Language*	*Date*
Bombay	Marathi	20th February, 1890
	Gujarathi	20th February 1890
	Kanarese	20th February, 1890
Bengal	Bengali	18th February, 1890
	Hindi	18th February, 1890
	Uriya	29th February, 1890
North Western Provinces and Oudh	Urdu	1st March, 1890
Central Provinces	Hindi	5th March, 1890
Burma	Burmese	22nd February, 1890
Assam	Bengali	8th March, 1890

14 Having regard to the fact that the Report of the Indian Factory Commission of 1890, in which the questions dealt with by the Bill were raised, has been considered by Local Governments and the mercantile bodies concerned, we do not think that the Bill requires re publication, and we recommend that it be passed as now amended

ANDREW R SCOBLE
PHIL P HUTCHINS
K L NULKAR

I regret that I am unable to agree that the Bill has not been so altered as to require re-publication Otherwise, I concur in the Report

H W BLISS

Whilst agreeing generally in the Select Committee's Report I regret my inability to concur in the opinion expressed in paragraph 14 The Bill as placed before the Select Committee on Monday last and as now submitted with certain alterations to the Council with the Report is not the Bill sent thirteen months ago to the Local Governments for opinion and referred to a Select Committee of this Council It includes certain provisions not contained in the original Bill, and in some respects it goes beyond any recommendations made by the Indian Factory Commission appointed in September last. In these circumstances it seems to me desirable that before the measure finally becomes law the various Local Governments and commercial and manufacturing bodies should be allowed full opportunity of expressing their views concerning the new and important provisions embodied in it

J NUGENT

I concur in the Report

JAS L MACKAY

The 6th March, 1891

List of papers referred to in paragraph 1 of Report

Endorsement by Under Secretary to Government of India, Home Department, No 137, dated 4th February 1890, and enclosures [Papers No 1]

From Secretary to Chief Commissioner, Coorg, No 210—2890, dated 14th February, 1890 [Paper No 2]

From Chief Secretary to Government, North Western Provinces and Oudh, No 240—III 903A, dated 20th February, 1890 [Paper No]

From Under Secretary to Chief Commissioner, Burma, No 391—30G, dated 21st February, 1890 [Paper No 4]

From Chief Secretary to Government, Madras, No 320, dated 20th February, 1890 and enclosures [Papers No 5]

Telegram from Resident Hyderabad, No 68, dated 28th February 1890 [Paper No 6]

From Secretary to Government Punjab No 180 dated 27th February, 1890 [Paper No 7]

From Officiating Secretary to Chief Commissioner, Central Provinces, No C—00, dated 1st March, 1890 [Paper No 8]

From Chief Commissioner, Ajmere Merwara, No 199—690 dated 1st March 1890 [Paper No 9]

From Chief Secretary to Government, Bombay, No 987 dated 7th March, 1890, and enclosures [Papers No 10]

From Chief Secretary to Government Bombay, No 1101 dated 17th March, 1890 [Paper No 11]

From Chief Secretary to Government, Bombay No 1140 dated 20th March, 1890 [Paper No 12]

From Secretary to Government, Bengal, No 593 dated 1st April, 1890, and enclosures [Papers No 13]

From Officiating Secretary to Chief Commissioner, Assam, No 1138J, dated 27th March, 1890, and enclosures [Papers No 14]

Endorsement by Officiating Under Secretary to Government, Bengal, No 662, dated 23rd April, 1890, and enclosure [Papers No 15]

From Officiating Chief Secretary to Chief Commissioner, Burma No 748—6L, dated 22nd May, 1890, and enclosures [Papers No 16]

From Secretary, Bengal Chamber of Commerce No 658—90, dated 12th July, 1890 and enclosures

From Chief Secretary to Government, North-Western Provinces and Oudh, No 921—III-234, dated 10th July, 1890 and enclosures

From Her Majesty's Secretary of State for India, No 59 (Statistics) dated 3rd July 1890, and enclosures

From Secretary to Government, Bengal, to Home Department, No 1293, dated 25th August, 1890, and enclosures

Telegram from Home Department, to Government, Bengal No 1366 dated 18th September 1890

Telegram from Home Department to Government, Bengal No 1370 dated 22nd September, 1890

Telegram from Government Bengal to Home Department dated 23rd September 1890

Telegram from Home Department, to Government Bengal No 1381, dated 25th September 1890

Telegram from Home Department, to Government, North-Western Provinces and Oudh, No 1382 dated 25th September 1890

Telegram from Home Department, to Surgeon Major A S Lethbridge Bombay No 1383, dated 25th September 1890

Resolution by Government of India, Home Department, No 10—1384-1394 (Judicial) dated 25th September, 1890

Telegram from Dr Lethbridge Bombay, to Home Department dated 26th September 1890

Telegram from Home Department to Government Bombay No 1426 dated 30th September, 1890

Telegram from Home Department, to Government Bengal, No 1427 dated 30th September, 1890

Telegram from Home Department, to Government, North-Western Provinces and Oudh No 1428 dated 30th September 1890

Telegram from Home Department, to Surgeon Major A S Lethbridge, Bombay No 1429, dated 30th September 1890

Telegram from Government, North-Western Provinces, to Home Department, dated 2nd October, 1890

Notification by Government Bengal dated 29th September 1890

Telegram from Home Department to Government Bengal No 1452, dated 4th October, 1890

Telegram from Home Department, to Surgeon Major A S Lethbridge Bombay 1453 dated 4th October, 1890

From Chief Secretary to Government, North-Western Provinces and Oudh, No 1317, dated 1st October, 1890 and enclosure

From Chief Secretary to Government, North Western Provinces and Oudh, No 4603, dated 7th October, 1890, and enclosure

Report of the Indian Factory Commission

From Chairman, Bombay Cotton Trade Association, dated 6th December 1890

From Secretary, Bengal Chamber of Commerce, No 1224—90, dated 23rd December, 1890, and enclosures

From Acting Secretary, Karachi Chamber of Commerce, dated 15th December, 1890

From Secretary Bombay Mill-owners' Association dated 28th December 1890

From Chairman, Chamber of Commerce Madras dated 22nd December 1890

From Chairman Chamber of Commerce, Bombay, dated 23rd December, 1890

From Chief Secretary to Government, Madras, No 2089 (Judicial), dated 24th December, 1890, and enclosure

From Secretary, Upper India Chamber of Commerce, dated 26th December, 1890, and enclosures

From Secretary, Rangoon Chamber of Commerce, dated 26th December, 1890

From Secretary to Chief Commissioner, Burma No 963—6L dated 30th December, 1890

From Secretary, Bombay Trades Association dated 3rd January, 1891

From Secretary Calcutta Trades Association, dated 3rd January, 1891

From Acting Chief Secretary to Government, Bombay, No 175 dated 14th January, 1891, and enclosures

From Honorary Secretary, Bengal National Chamber of Commerce dated 20th January, 1891

From Chief Secretary to Government, Madras, No 152 (Judicial), dated 23rd January, 1891

From Officiating Secretary to Chief Commissioner, Central Provinces, No 498—27, dated 24th January, 1891

From Officiating Junior Secretary to Government, Punjab No 121, dated 20th January 1891

From Chief Secretary to Government, North-Western Provinces and Oudh, No 131, dated 31st January, 1891 and enclosures

From Secretary to Chief Commissioner Burma, No 479—2G, dated 1st January, 1891

From Chief Secretary to Government, Bengal, No 573J dated 5th February, 1891

A Bill to amend the Indian Factories Act, 1881

WHEREAS it is expedient to amend the Indian Factories Act, 1881, It is hereby enacted as follows —

Short title and commencement

1 (1) This Act may be called the Indian Factories Act, 1891, and

(2) It shall come into force on the first day of January, 1892

Repeal of part of section 1 Act XV of 1881

2 The words and figures "and shall come into force on the first day of July, 1881," in section 1 of the Indian Factories Act, 1881, are hereby repealed

Amendment of definition of "factory" in section 2, Act XV, 1881

3 For clause (b) in section 2 of the said Act, in the definition of the word "factory", the following shall be substituted, namely —

"(b) wherein, subject to the provisions of section 20, not less than fifty persons are on any day simultaneously employed in any manual labour in, or incidental to, any such process, and"

Amendment of definition of 'employed' in section 2, Act XV, 1881

4 (1) For the word "child" in the same same section of the said Act, in the definition of the word "employed", the word "person" shall be substituted

(2) In the same section of the said Act, in the definition of the word "employed", the word "either" is hereby repealed

Amendment of sections 2 4, 5 and 16, Act XV, 1881

5 For the word "twelve" in sections 2, 4, 5 and 16 of the said Act the word "fourteen" shall be substituted

Amendment of section 3 Act XV, 1881

6 (1) In the first paragraph of section 3 of the said Act, after the word "appoint" the words "by name or by office" shall be inserted

(2) For the second paragraph of the same section of the said Act the following shall be subtituted, namely —

"The District Magistrate shall, in virtue of his office, be an Inspector of all factories, if any, in his district"

Amendment of section 4, Act XV, 1881

7 In clause (b) of section 4 of the said Act, for the word "provisions" the word "purposes" shall be substituted

Amendment of section 5, Act XV, 1881

8 In section 5 of the Act, before the word "examine" the words "and on payment by such person of such fee, if any, as may from time to time be prescribed by the Governor General in Council by notification in the Gazette of India" shall be inserted

Amendment of sections 4, 5 and 16, Act XV, 1881

9 For the word "seven" in sections 4, 5 and 16 of the said Act the word 'nine" shall be substituted

Substitution of new sections for sections 6 to 11 Act XV, 1881

10 For sections 6 to 11, both inclusive, of the said Act, and for the heading "*Children*" prefixed to the said section 6, the following shall be substituted, namely —

"*All Operatives*

Limited stoppage of work daily in certain circumstances

"5A (1) In every factory, except a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half hour

"(2) Provided that nothing in this section shall apply to any factory of a class to which the Governor General in Council has, by notification in the Gazette of India, declared this section not to apply

Holidays

"5B (1) No person shall be employed in any factory on a Sunday

(2) Provided as follows —

(a) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory,

(b) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday,

(c) the Local Government may from time to time, by notification in the official Gazette, declare sub section (1) of this section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—

(i) necessitates continuous production for technical reasons, or

(ii) supplies the public with articles of prime necessity which must be made every day, or

(iii) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces, and

(*d*) the Governor General in Council may from time to time, by notification in the Gazette of India, declare sub section (*1*) of this section not to apply to factories of any class described in the notification

"*Women*

Employment of women

"6 (*1*) No woman shall be employed before five o'clock in the morning or after eight o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local Inspector is not in force

(*2*) No woman shall be actually employed in any factory in any one day for more than eleven hours

(*3*) Every woman shall be allowed an interval or intervals of rest amounting in the aggregate to at least an hour and-a half in the day when she is actually employed for eleven hours and to a proportionately less time when she is actually employed for less than eleven hours

(*4*) The Governor General in Council may from time to time, by notification in the Gazette of India, declare the foregoing sub-sections of this section not to apply to factories of any class described in the notification

"*Children*

Employment of children

"7 (*1*) No child shall be employed in any factory if he is under the age of nine years

(*2*) No child shall be employed in any factory before five o'clock in the morning or after eight o'clock in the evening

(*3*) In a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, a child may be actually employed for not more than eight hours in any one day

Provided that no child shall be employed for more than four hours continuously and that an interval of rest of not less than two hours shall be allowed to each child after the end of each period of work and before the beginning of the next such period

(*4*) In any other case than that for which provision is made in sub section (*3*) of this section—

(*a*) no child shall be actually employed in any factory for more than seven hours in any one day and

(*b*) every child who is actually employed in any factory for six hours continuously in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half-an-hour

Prohibition of employment of child in certain dangerous work

"8 No occupier of a factory shall allow any child to clean any part of the mill gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam-engine, water-wheel or other mechanical power, as the case may be

Register of children in a factory

"9 The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may from time to time prescribe, registers of the children (if any) employed in such factory and of their respective employments

"*Women and Children*

Provisions supplementary to sections 6 and 7

"10 (*1*) The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situated, showing the times at which such intervals as are required by section 6, sub-section (*3*) and section 7, sub-sections (*3*) and (*4*), to be allowed to women and children, respectively, shall be allowed and the length of each interval

(*2*) A woman or child shall not be deemed to be actually employed within the meaning of section 6 or section 7 during any such interval as aforesaid

Prohibition of employment of woman or child in two factories on same day

"11 No occupier of a factory shall employ therein on any day any woman or child who has to his knowledge already been employed on the same day in any other factory"

Amendment of section 12, Act XV, 1881

11 In clause (*a*) of section 12 of the said Act the word "or", where it first occurs, is hereby repealed

Amendment of section 13, Act XV, 1881

12 In section 13 of the said Act, after the word "hours" the word "next" shall be inserted, and for the words "such accident" the words "the accident" shall be substituted

Amendment of section 14, Act XV, 1881

13 (*1*) In section 14 of the said Act, before the words 'the place" the words "and of' shall be inserted

(*2*) The words "(if any)" in the same section of the said Act are hereby repealed

Substitution of new section for section 15, Act XV, 1881

14 For section 15 of the said Act the following shall be substituted, namely —

Penalties

"15 (*1*) Any person who, in breach of this Act or of any order or rule made thereunder,—

(*a*) employs any person in any factory,

(*b*) allows any child to perform the work forbidden by, or to work in contravention of, section 8,

(*c*) neglects to keep a register in manner prescribed under section 9,

(*d*) neglects to set up or maintain the notice required by section 10, sub-section (*1*),

(*e*) neglects to fence any machinery or mill gearing in any factory,

(*f*) neglects to maintain a supply of water for the use of persons employed in any factory,

(*g*) neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance,

(*h*) suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein, or

(*i*) neglects to send any notice or furnish any return,

shall be punished with fine which may extend to two hundred rupees

Provided that—

(*i*) no prosecution under this sub-section shall be instituted except by, or with the previous sanction of, the local Inspector, and

(*ii*) no person shall be liable under this sub section to more than one penalty for any one description of offence committed on the same day, except where two or more persons are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each person so employed

(*2*) Any person who corruptly uses or attempts to use as a certificate granted to him self under section 5 a certificate granted to another person under that section, or who, having procured a certificate under the said section, corruptly allows it to be used, or an attempt to use it to be made, by another person shall be punished with fine which may extend to twenty rupees"

Amendment of section 17 Act XV 1881

15 For section 17 of the said Act the following shall be substituted, namely —

Occupier primarily liable for breaches of Act or orders or rules thereunder

"17 Every occupier of a factory shall be deemed primarily liable for any breach therein of this Act or of any order or rule made thereunder, but he may discharge himself from such liability by proof that such breach was committed by some other person without his knowledge or consent, and in that case the person committing such breach shall be liable therefor"

Amendment of section 18, Act XV 1881

16 (*1*) For section 18 of the said Act the following shall be substituted, namely —

Power to make rules

"18 (*1*) The Local Government may from time to time make rules consistent with this Act to provide for—

(*a*) the fencing of machinery and mill gearing in factories,

(*b*) the water-supply to be maintained for the use of persons employed in factories,

(*c*) the ventilation of factories and their cleanliness (including lime-washing, painting varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance,

(*d*) the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein,

(*e*) the inspection of factories,

(*f*) the manner in which appeals under this Act are to be presented and heard, and

(*g*) otherwise carrying out the purposes of this Act.

(*2*) The Governor General in Council may from time to time make rules with respect to the returns, occasional or periodical, which are to be submitted by occupiers of factories to the local Inspector, or to such other authority as may be prescribed by the rules

(*3*) Such rules shall be published in the local official Gazette, or the Gazette of India, as the case may be, and shall thereupon have the force of law

(*4*) Before making rules under clause (*b*), clause (*c*) or clause (*d*) of sub section (*1*) of this section the Local Government, and before making rules under sub-section (*2*) of this section the Governor General in Council, shall publish in such manner as may in its or his opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date (not less remote than two months from the publication of the notice) at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified"

Amendment of section 19, Act XV, 1881

17 In section 19 of the said Act, the word "such", where it occurs before the word "factory", is hereby repealed

Addition of a section to Act XV, 1881

18 To the said Act the following shall be added, namely —

Power to Local Government to extend definition of "factory"

"20 (*1*) Notwithstanding anything in clause (*b*) of the definition of the word "factory" in section 2, the Local Government may from time to time, by notification in the official Gazette, declare any premises, or premises of any class which fulfil the other conditions of the said definition, to be a factory for all the purposes of this Act, or for such of those purposes as may be specified in the notification, if the number of persons simultaneously employed in the premises on any day in any manual labour in, or incidental to any such process as is referred to in the said clause (*b*) is less than fifty and not less than twenty

(*2*) The Local Government may, by such notification, fix any number between fifty and twenty as the number of persons whose simultaneous employment as aforesaid is to be held to subject premises, as a factory, to all or any of the provisions of this Act and of the orders and rules made thereunder"

References to Act XV of 1881 to be read as references to that Act as amended by this Act

19. A reference in any enactment or document to the Indian Factories Act, 1881, shall be read as a reference to that Act as amended by this Act.

APPENDIX

ACT No XV OF 1881

(As amended by the Bill)

An Act to regulate labour in Factories

Preamble

WHEREAS it is expedient to regulate labour in factories, It is hereby enacted as follows —

Preliminary

Short title and local extent

1 This Act may be called the Indian Factories Act, 1881

It applies to the whole of British India

Interpretation-clause

2 In this Act, unless there is something repugnant in the subject or context,—

"factory"

"factory" means any premises (other than indigo factories or premises situated on, and used solely for the purposes of, a tea or coffee plantation) wherein is carried on, for not less than four months in the whole in any one year, any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, transport or sale, any article or part of an article, and

(*a*) wherein steam, water or other mechanical power is used in aid of any such process, and

(*b*) wherein, *subject to the provisions of section 20*, not less than *fifty* persons are on any day simultaneously employed in any manual labour in, or incidental to, any such process, and

every part of a factory shall be deemed to be a factory, except any part used exclusively as a dwelling

"child"

"child" means a person under the age of *fourteen* years

"mill gearing"

"mill-gearing" includes every shaft, whether upright, oblique or horizontal, and every wheel, drum, pulley, rope, driving strap or band, by which the motion of the first moving power is communicated to any machine

'employed'

a *person* who works in a factory, whether for wages or not, in a manufacturing process or handicraft, or in cleaning any part of the factory used for any manufacturing process or handicraft, or in cleaning or oiling any part of the machinery, or in any other kind of work whatsoever incidental to, or connected with, the manufacturing process or handicraft, or connected with the article made or otherwise the subject of the manufacturing process or handicraft therein, shall be deemed to be employed therein within the meaning of this Act

Inspectors and certifying surgeons

Inspectors

3 The Local Government may in its discretion, by notification in the official Gazette, appoint, *by name or by office*, such persons as it thinks fit to be Inspectors of factories within such local limits as it may assign to such Inspectors, and may suspend or dismiss any person so appointed

The District Magistrate shall, in virtue of his office, be *an* Inspector of all factories, if any, in *his* district

Such Inspectors shall be deemed public servants within the meaning of the Indian Penal Code, and shall be officially subordinate to such authority as the Local Government may from time to time indicate in this behalf

Powers of Inspector

4 An Inspector of factories may, within the local limits for which he is appointed,—

(*a*) enter, with such assistants (if any) as he thinks fit, any factory whenever he has reason to believe that any person is employed therein,

(*b*) make such examination of the premises and machinery, and of the registers hereinafter prescribed, and take on the spot or otherwise such evidence of any person as such Inspector may deem necessary for carrying out the *purposes* of this Act,

(*c*) order that any person shall not be employed in a factory when he has reason to believe that such employment would be in contravention of this Act,—

until the age of such person has been certified, in the manner hereinafter provided, to be above *nine* years, or

for more than the time allowed by this Act for the employment of children, until his age has been so certified to be above *fourteen* years

5 The civil surgeon or such other person practising medicine or surgery as the Local Government may from time to time appoint in this behalf for any local area (hereinafter called the certifying surgeon) shall, at the request of any person employed or desirous of being employed in a factory situate in such local area, or of the parent or guardian of such person, ***and on payment by such person of such fee, if any, as may from time to time be prescribed by the Governor General in Council by notification in the Gazette of India***, examine such person and grant him a certificate, stating whether his age as nearly as it can be ascertained from such examination, is above or below *nine* years, or *fourteen* years, as the case may be

Certifying surgeons

All Operatives

5A (1) In every factory, except a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half-hour

Limited stoppage of work daily in certain circumstances

(2) Provided that nothing in this section shall apply to any factory of a class to which the Governor General in Council has, by notification in the Gazette of India, declared this section not to apply

Holidays

5B (1) No person shall be employed in any factory on a Sunday

(2) Provided as follows —

(a) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory,

(b) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday,

(c) the Local Government may from time to time, by notification in the official Gazette, declare sub-section (1) of this section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—

(i) necessitates continuous production for technical reasons, or

(ii) supplies the public with articles of prime necessity which must be made every day, or

(iii) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces, and

(d) the Governor General in Council may from time to time, by notification in the Gazette of India, declare sub-section (1) of this section not to apply to factories of any class described in the notification

Women

6 (1) No woman shall be employed before five o'clock in the morning or after eight o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local Inspector is not in force

Employment of women

(2) No woman shall be actually employed in any factory in any one day for more than eleven hours

(3) *Every woman shall be allowed an interval or intervals of rest amounting in the aggregate to at least an hour-and-a half in the day when she is actually employed for eleven hours and to a proportionately less time when she is actually employed for less than eleven hours*

(4) *The Governor General in Council may from time to time, by notification in the Gazette of India, declare the foregoing sub sections of this section not to apply to factories of any class described in the notification*

Children

Employment of children

7 (1) No child shall be employed in any factory if he is under the age of *nine* years

(2) *No child shall be employed in any factory before five o'clock in the morning or after eight o'clock in the evening*

(3) *In a factory in which a system of employment in shifts or sets approved by the local Inspector is in force a child may be actually employed for not more than eight hours in any one day*

Provided that no child shall be employed for more than four hours continuously and that an interval of rest of not less than two hours shall be allowed to each child after the end of each period of work and before the beginning of the next such period

(4) *In any other case than that for which provision is made in sub section (3) of this section—*

(a) *no child shall be actually employed in any factory for more than seven hours in any one day and*

(b) *every child who is actually employed in any factory for six hours continuously in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half-an-hour*

Prohibition of employment of child in certain dangerous work

8 No occupier of a factory shall allow any child to clean any part of the mill gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam engine, water-wheel or other mechanical power, as the case may be

Register of children in a factory

9 The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may from time to time prescribe, registers of the children (if any) employed in such factory, and of their respective employments

Women and Children

Provisions supplementary to sections 6 and 7

10 (1) The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situated, showing the times at which such intervals *as are required by section 6 sub section (3), and section 7, sub-sections (3) and (4), to be allowed to women and children, respectively,* shall be allowed and the length of each interval

(2) A *woman or* child shall not be deemed to be *actually* employed within the meaning of *section 6 or section 7* during any *such* interval *as aforesaid*

Prohibition of employment of *woman or* child in two factories on same day

11 No occupier of a factory shall employ therein on any day any *woman or* child who has to his knowledge already been employed on the same day in any other factory

Fencing

Fencing

12 (a) Every fly-wheel directly connected with a steam-engine, water-wheel or other mechanical power in any part of a factory, and every part of a steam-engine or water-wheel,

(b) every hoist or teagle near which any person is liable to pass or be employed and

(c) every other part of the machinery or mill-gearing of a factory which may, in the opinion of the local Inspector, be dangerous if left unfenced, and which he may have ordered to be fenced,

shall, while the same is in motion, be kept by the occupier of such factory securely fenced

Any order under clause (c) may be set aside, on appeal or otherwise, by the Local Government or such authority as it may appoint in this behalf

Notices

Notice to be given of accidents

13 When any accident occurs in a factory causing death or bodily injury whereby the person injured is prevented from returning to his work in the factory during forty eight hours *next* after the occurrence of the accident, the occupier of such factory, or, in his absence, his principal agent in the management of such factory, shall send such notice of *the* accident to such authorities in such form and within such time as the Local Government may from time to time by rule direct

Person beginning to occupy factory to give notice

14 Every person shall, within one month after he begins to occupy a factory, send to the local Inspector a written notice containing the name of the factory *and of* the place where it is situate, the address to which he desires his letters to be addressed, the nature of the work performed in such factory, the nature and amount of the moving power therein, and the name of the person under whom the business of the factory is to be carried on

Penalties

Penalties

15 (1) Any person who, in breach of this Act or of any order or rule made thereunder,—

(a) employs any *person* in any factory,

(b) allows any child to perform the work forbidden by, or to work in contravention of, *section 8*

(c) neglects to keep a register in manner prescribed under *section 9*,

(d) neglects to set up or maintain the notice required by *section 10 sub-section (1)*

(e) neglects to fence any machinery or mill-gearing in any factory,

(f) *neglects to maintain a supply of water for the use of persons employed in any factory*

(g) *neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance,*

(h) *suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein,* or

(i) neglects to *send* any notice *or furnish any return*,

shall be punished with fine which may extend to two hundred rupees

Provided that—

(i) no prosecution under this sub-section shall be instituted except by, or with the previous sanction of, the local Inspector, and

(ii) no person shall be liable under this sub-section to more than one penalty for any one description of offence committed on the same day, except where two or more *persons* are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each *person* so employed

(2) *Any person who corruptly uses or attempts to use, as a certificate granted to himself under section 5, a certificate granted to another person under that section, or who, having procured a certificate under the said section, corruptly allows it to be used, or an attempt to use it to be made, by another person, shall be punished with fine which may extend to twenty rupees*

Burden of proof as to age

16 Where an act or omission would, if a person were under *nine* or *fourteen* years of age, be an offence punishable under this Act, and such person is, in the opinion of the Court, apparently under such age, it shall lie on the accused to prove that such person is not under such age

A declaration in writing by a certifying surgeon that he has personally examined a person employed in a factory and believes him to be under or over the age set forth in such declaration shall, for the purposes of this Act, be admissible as evidence of the age of that person

17 Every occupier of a factory shall be deemed primarily liable for any breach therein of this Act *or of any order or rule made thereunder* but he may discharge himself from such liability by proof that such breach was committed by some other person without his knowledge or consent, and *in that case* the person committing such breach shall be liable therefor

Occupier primarily liable for breaches of Act *or orders or rules thereunder*

Miscellaneous

18 (*1*) The Local Government may from time to time make rules consistent with this Act to provide for—

Power to make rules

(*a*) the fencing of machinery and mill gearing in factories,

(*b*) *the water-supply to be maintained for the use of persons employed in factories,*

(*c*) *the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance,*

(*d*) *the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein*

(*e*) the inspection of factories,

(*f*) the manner in which appeals under this Act *are to* be presented and heard, and

(*g*) otherwise carrying out the *purposes* of this Act

(*2*) *The Governor General in Council may from time to time make rules with respect to the returns occasional or periodical, which are to be submitted by occupiers of factories to the local Inspector or to such other authority as may be prescribed by the rules*

(*3*) Such rules shall be published in the *local* official Gazette *or the Gazette of India, as the case may be*, and shall thereupon have the force of law

(*4*) *Before making rules under clause (b), clause (c) or clause (d) of sub section (1) of this section the Local Government, and before making rules under sub section (2) of this section the Governor General in Council, shall publish in such manner as may in its or his opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date (not less remote than two months from the publication of the notice) at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified*

19 This Act shall apply to factories belonging to the Crown provided that, in case of any public emergency, the Governor General in Council or the Local Government may, by an order in writing, exempt any factory from this Act to such extent and during such period as the Governor General in Council or the Local Government as the case may be thinks fit

Crown factories

20 Notwithstanding anything in clause (b) of the definition of the word "factory" in section 2 the Local Government may from time to time, by notification in the official Gazette, declare any premises, or premises of any class, which fulfil the other conditions of the said definition, to be a factory for all the purposes of this Act, or for such of those purposes as may be specified in the notification, if the number of persons simultaneously employed in the premises on any day in any manual labour in, or incidental to, any such process as is referred to in the said clause (b) is less than fifty and not less than twenty

Power to Local Government to extend definition of 'factory'

(*2*) *The Local Government may, by such notification, fix any number between fifty and twenty as the number of persons whose simultaneous employment as aforesaid is to be held to subject premises, as a factory, to all or any of the provisions of this Act and of the orders and rules made thereunder*

S HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th March, 1891 —

We the undersigned, Members of the Select Committee to which the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, was referred, have considered the Bill and the papers specified in the schedule hereto, and have now the honour to submit this our Report with the Bill as revised by us annexed thereto

2 We concur with several authorities in thinking that only Magistrates of the highest class should be permitted to take cognizance of the offence of rape where the offence is alleged to have been committed by the husband of an outraged girl We concur also with the High Court at Fort William in thinking it desirable that, where an investigation by a Police-officer with respect to such an offence is deemed to be necessary, the investigation should be made by an officer of superior rank We have proposed to amend the Bill accordingly

3 In other respects the Bill appears to us to be open to no objection

4 The publication ordered by the Council has been made as follows —

In English

Gazette	*Date*
Gazette of India	10th January, 1891
Fort Saint George Gazette	27th January 1891
Bombay Government Gazette	15th January, 1891
Calcutta Gazette	14th January 1891
North Western Provinces and Oudh Government Gazette	17th January 1891
Punjab Government Gazette	22nd January 1891
Central Provinces Gazette	17th January, 1891
Burma Gazette	24th January 1891
Assam Gazette	24th January, 1891
Coorg District Gazette	2nd February, 1891

In the Vernaculars

Province	*Language*	*Date*
Bombay	Marathi	28th January, 1891
	Gujarathi	28th January 1891
	Kanarese	28th January, 1891
Bengal	Bengali	27th January 1891
	Hindi	3rd February, 189
	Uriya	5th February, 1891
North Western Provinces and Oudh	Urdu	7th February, 1891
Punjab	Urdu	12th February, 1891
Coorg	Kanarese	2nd February, 1891

5 We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended

ANDREW R SCOBLE
PHIL P HUTCHINS
K. L NULKAR
H W BLISS

The 5th March, 1891.

I dissent from the report adopted by the majority of the Committee and append a note

ROMESH CHUNDER MITTER

Schedule

From Chief Secretary to Government, Madras No 10 Judicial, dated 6th January, 1891, and enclosures [Papers No 1]

Telegram from Secretary, Sherpur Landholders' Association Mymensingh, dated 16th January, 1891 [Paper No 2]

From certain Inhabitants of Satara dated December 1890 [Paper No 3]

From Officiating Chief Secretary to Government, Bengal to Government of India, Home Department, No 437 J dated 8th November 1890 and enclosures [Papers No 4]

From the Maharaja of Travancore dated 17th January 1891 [Paper No 5]

Memorial of certain Hindu Inhabitants of Akola Berar [Paper No 6]

From Joint Secretary Loka Hitechhu Sabha, Broach, No 7 dated 21st January 1891, and enclosure [Papers No 7]

From Mr A Sankariah, President Founder Hindu Sabha, Trichoor, dated 22nd and 28th November, 1890, and 14th 17th and 24th January 1891 [Papers No 8]

From Secretary to Government Bombay No 5837 dated 22nd October 1890, and enclosures [Papers No 9]

From Secretary to Government Bombay, No 7-57 dated 30th December 1890, and enclosure [Papers No 10]

Memorial from certain Hindu Inhabitants of the City of Poona dated 26th October 1890 and appendix [Papers No 11]

From Secretary for Berar to Resident, Hyderabad No 50 dated 7th February, 1891 and enclosures [Papers No 12]

From Secretary to Chief Commissioner Coorg, No 288—14 91 dated 7th February, 1891 [Paper No 13]

Note by Babu Kanye Lall Mookerjee Vakil Calcutta [Paper No 14]

From Secretary Sadharani Sabha Bali, dated 2nd February, 1891, and enclosures [Papers No 15]

From Khan Bahadur Muhammad Ali Khan dated 19th February 1891 [Paper No 16]

From Chief Secretary to Government, Bengal, No 677 J dated 13th February 1891 and enclosures [Papers No 17]

From Agent to Governor General in Baluchistan, No 001, dated 14th February 1891 [Paper No 18]

From Rajah Peari Mohun Mukerji C S I, dated 10th February, 1891, and enclosures [Papers No 19]

From the Maharajah of Sonbursa dated 15th February 1891 [Paper No 20]

Memorial of inhabitants of Bhowanipore and Kalighat and other places in the Suburbs of Calcutta, and enclosure [Papers No 21]

From Babu Mohini Mohun Gupta Pleader, District Court, Krishnaghur dated 17th February 1891 and enclosure [Papers No 22]

From Chief Commissioner, Ajmere Merwara, No 352 C dated 16th February 1891, and enclosure [Papers No 23]

From Secretary for Berar to Resident, Hyderabad No 62 dated 16th February 1891 and enclosure [Papers No 24]

From Officiating Junior Secretary to Chief Commissioner, Burma No 508—2 L dated 21st February, 1891 and enclosure [Papers No 25]

From Secretary to Government, Bombay, No 1152 dated 23rd February 1891, and enclosures [Papers No 26]

From Officiating Junior Secretary to Government, Punjab No 238 dated 24th February, 1891 and enclosures [Papers No 27]

From Secretary to Chief Commissioner Assam No 8 T, dated 24th February 1891 and enclosures [Papers No 28]

From Secretary to Government North Western Provinces and Oudh No 499, dated 26th February 1891 and enclosures [Papers No 29]

From Officiating Secretary to Chief Commissioner Central Provinces No 1162—172, dated 24th February 1891, and enclosures [Papers No 30]

From Registrar, High Court, Calcutta, No 784 dated 2nd March, 1891 from ditto No 790, dated 2nd March 1891 and enclosures [Papers No 31]

Petition from the Aryan Ladies Association Poona [Paper No 3]

Petition of certain Parsi and Native Christian Ladies of Poona dated 23rd February 1891 [Paper No 33]

From Chairman of Public Meeting held at Bombay, on 22nd February 1891 and enclosure [Papers No 34]

From Rao Bahadoor Kantee Chunder Mookerjee Jeypore dated 28th February 1891 [Paper No 35]

Office Memo from Government of India Home Department No 289 dated 27th February 1891, and enclosures [Papers No 3

From Government, Bengal, No 900 J dated 2 th February, 1891, and enclosures [Paper No 37]

Note by Pandit S Rama Misra Sastri Professor of Hindu Philosophy Government College Benares, and President of the Literary Society of Benares Pandits [Paper No 38]

A large number of memorials and telegrams in favour of and opposing the Bill

SINCE its introduction into the Council, this Bill has been subjected to an exhaustive criticism and to a searching examination by the public as regards its principle and details from almost every point of view. After bestowing careful consideration upon all that has been said for and against it, I am still of opinion that the proposed amendment of the *exception* to section 375, Indian Penal Code, is likely to cause more harm than good.

I think it is indisputable that any measure which has the slightest tendency to disturb the harmony of the marriage relation ought not to be adopted by the Legislature until its *utility* has been established beyond all reasonable doubt. I therefore propose to consider first the question of utility, or, in other words, whether the proposed amendment is likely to produce any practical good results.

In dealing with this question I shall assume at the outset that the vice of premature intercourse by husbands with girl wives exists to a culpable extent in Bengal. This assumption, so far as my knowledge of Hindu society in Bengal goes, is not fairly tenable.

Assuming that this evil exists, is it likely that the proposed law will remedy it to any appreciable degree? In answering this question it must be remembered that this vice (if it exists) has grown up notwithstanding that the Hindu *Shastras* denounce it in strong terms as sinful. If, notwithstanding the interdiction of the *Shastras*, the evil exists it must be due to a vicious practice which the influence of the *Shastras* has not been able to control. That being so it is not probable that the proposed law will have the effect of checking this pernicious practice, as in my opinion, the law will remain a dead-letter. In cases where fatal injuries are caused to girl-wives it would not be necessary to invoke the aid of the proposed law as in these cases the provisions of the existing law are sufficient to visit the brutal offender with condign punishment.

In other cases it must be a dead letter, because the offence when committed could be established by the evidence of the unfortunate wife only, and she would rather suffer silently than come forward to denounce her husband in open Court however brutal his conduct might appear even to herself. The position of the wife in a case of this nature would be most unfortunate, because, besides suffering from the brutal conduct of her husband she would have to give her testimony in open Court regarding facts which she would not willingly disclose even to her own mother. Then, again, if she spoke the truth her position would be worse than that of a widow. On the other hand, if she deposed falsely, there would be the terror of punishment for perjury before her. A position like this is certainly most unfortunate. Were it possible for us to ascertain the wishes of the very persons for whose benefit the Bill is introduced, I feel sure that they would be the first to demand its withdrawal if they could only realise the lamentable position in which they would be placed in the event of the law being vigorously worked. The proposed measure is clearly calculated to defeat its own avowed object by depriving the child-wife of the protection of her own lawful protector in every instance, without exception, in which the law is to be operative. In fact, the result of the amendment in question would be to punish the victim of the offence more severely than the offender himself.

After the most searching enquiry not a single case resulting in conviction of a husband for rape during the last thirty years has been found out. The exception to section 375, Indian Penal Code, has been a dead-letter, and its proposed amendment will, I think, be equally a dead letter.

If, as shown above, the proposed amendment is not likely to have any direct result, then its utility must be established on some other ground.

Upon this point the Hon'ble Member in charge of this Bill, when moving for leave to introduce it, said:—

"The other objection is that legislative action is not likely to have much direct result. This may be so, but for my part I shall be content if the effect of legislation is mainly educative—if it strengthens the hand of fathers of families for the protection of their daughters, and modifies custom so as to diminish the opportunities and incentives which are now afforded for indulgence in this pernicious practice. I cannot moreover forget it was pointed out long ago by Dr. Chevers that the existing law has done mischief to those whose interest it was designed to protect, by fixing too low an age; and I agree with the late Lieutenant Governor of Bengal in the opinion that though it may not be probable or even desirable that many cases will be brought into Court yet, if the enforcement of the husband's rights upon a girl below twelve years of age is stigmatised by the law as rape, and it is publicly recognized that those who abet such assaults render themselves liable to punishment, a great improvement will surely be effected not only in the condition of the class for whose protection the Bill is primarily designed, but in the physical and social well being of the people at large."

Is there any reasonable hope for expecting that these results will follow? In considering this question we must remember that the proposed measure has met with the strongest opposition from the people for whose benefit it is intended. If it be passed into law, it would be forced upon them as a measure of reform. That being so, the inevitable result would be that an unhealthy sympathy would be created in favour of the breakers of the law. When a reform is forced upon an unwilling people, the feeling of position which

is aroused necessarily blinds them to the benefits of the reform And the case becomes worse when opinions are arrayed in strength both for or against any particular measure At all events, the effects of legislation are neutralised when it is opposed to opinion of those on whom it has to be enforced In these cases constant endeavours are made to evade the law, and especially it would be so in this case as it would be quite evident to them that it could be evaded with perfect impunity Recourse to subterfuges, falsehoods and even to forgeries would be had to protect the offender, even from a prosecution Far from modifying the practice referred to in the above extract, the new law would induce the bulk of the people to have recourse to all possible devices to make it a dead letter, as it is considered by them to be an interference with their religion

In the Penal Code for the last thirty years the limit of the so-called "age of consent" has been ten years Has this provision produced any educative effect? Has it ever been appealed to by the fathers of the families for the protection of their daughters? Or has it deterred people from continuing the pernicious custom of putting child-wives under ten years of age in the same bed with their boy-husbands? As the existing law has been a dead letter and productive of no results, the proposed amendment, in my opinion, would be equally a dead-letter and productive of very little benefit

I do not mean to say that in no case the proposed measure would have any beneficial results In a small number of cases it would, I think, strengthen "the hands of fathers of families" for the protection of their daughters and also in an infinitesimally small number of cases fathers would be induced not to marry their girls till they attain twelve years of age, notwithstanding the injunction of the comparatively modern Hindu *Shastras* that a father who does not marry his daughter before she attains puberty commits a sin of a very grave character But persons of this class do not stand in need of educative influence, and in their minds they are already convinced of the reprehensible nature of the practice But there is a large class of Hindus who sincerely uphold the custom regarding the age of marriage and the time of the *Garbadhan* ceremony as enjoined by the *Shastras* It seems to me that the educative effect of the proposed measure will not affect them in the least degree Comparing, however, the good results with the demoralising effects, the latter will be found to outweigh the former

This objectionable feature of the proposed measure has been so forcibly put by Mr T N Mukerjee in his very able note on this Bill that I cannot do better than extract the following passage from it —"We must not overlook," he says, "what would be the hard case of thousands of males, chiefly of the low castes These poor fellows, possessing only one hovel, have to live alone with their child-wives, because under the existing marriage system they have no chance of procuring grown up girls recognised by law as adults All in a day the law will not turn them into saints, and it may blight their young lives by seven years' imprisonment with hard labour for one single instance of momentary weakness, under one of the most trying temptations to which flesh is subject The protection of young girls from cruel treatment is as much a necessity as the protection of young men from a temptation of the most trying description Puritanic reformers, who, viewing the world in the light of their own iron-heartedness, fail to sympathise with the weakness and imperfect nature of their fellow-beings, may say that these men ought not to marry, ought not to bring to their solitary homes girls under age Exactly the same view is being insisted upon here, only tempered with mercy and sympathy for the weak nature of human flesh It should be remembered that the higher the age of consent or consummation is raised by law, the stronger grows the temptation before the husband, the weaker the nature's resistance to the commission of the crime, and the greater the impunity The fear, therefore, may not be unreasonable that a measure simply raising the age of consent or consummation will have the tendency to turn the whole race into a race of ***undetected*** criminals" Mr Mukerjee's view is that the most appropriate remedy for the evil is by raising the marriageable age by legislation

In the third paragraph of this note I have *assumed* that the vice of premature intercourse by husbands with girl wives exists in Bengal to a culpable extent But really what exists is this Amongst people of the higher castes girls are generally married between the ages of nine and eleven. Amongst people of the lower castes marriageable age is still lower The girls go immediately after marriage to their husbands' house and stay there for a week or so Before they attain puberty they occasionally visit their husbands' house and make a stay for temporary periods Whenever they visit their husbands' house, the general practice in Bengal is to allow the young couple to sleep together at night This is all that comes under the observation of the other members of the family

It has been stated by a few Indian gentlemen who were consulted by the Government before this Bill was introduced that during this period intercourse takes place In matters of this kind accurate information is hard to find, and wide generalizations are apt to be formed upon very insufficient data But it seems to me that if the statements were well founded many cases of bodily injury would have come to light. The unanimous

testimony of Indian practising physicians in Calcutta of all standings is to the effect that during their practice not a single case of bodily injury to a *married* girl came to their knowledge. European medical men who practise in Calcutta (as far as I remember) have not been able to refer to any such case which came to their knowledge. I think, therefore, that this statement has been made on insufficient data and is not fairly tenable.

But the practice of allowing the young couple to sleep together before the wife attains puberty is certainly pernicious. Speaking for myself I would extend the restriction to a maturer age. This is a moral evil which, for the reasons given before, would not, in my opinion, be remedied in any appreciable degree by the proposed measure.

But the greater evil from which the females of the communities in which the custom of early marriage prevails suffer is premature maternity. Among other consequences it throws upon young girls of thirteen and fourteen years of age the burden of maternity when they are physically, mentally and morally quite unfit to take it upon themselves. The result is that it takes them a long time to recover from the shock which their constitution receives by early child-bearing. It is a common instance to find a girl who has scarcely completed her sixteenth year to have become a mother of two or three children. Allowance has to be made for what care is gladly taken by the mother or mother-in-law of the child-mother. Nevertheless, the burden is very injurious to the health of the latter.

On the other hand, those who advocate early marriage contend that its advantages far outweigh the evil effects which have been shown in the preceding paragraph. They point to its adaptability to the economic conditions of the people, and insist upon the circumstance that it ensures sexual purity of character.

It would not serve any practical purpose to discuss this question in this note. But it appears to me that the proposed measure would not be efficacious in removing the evils pointed out above, especially as, in a vast majority of cases, conception takes place after the age of twelve.

I shall now proceed to state in what respects, in my opinion, the Bill if it be passed, ought to be modified. I shall first deal with the modification which, in my opinion, is necessary to meet the religious objection that has been raised.

It has been said that, according to the true readings of the *Shastras*, the alleged religious difficulty does not really exist. I do not think that the Legislature as at present constituted can satisfactorily deal with the question of the *Shastras*. It can be satisfactorily dealt with only by experts. Many experts have submitted their views, but in my opinion the Legislature as at present constituted is not competent to say which opinion is correct.

There cannot be any doubt that, according to the current interpretation of the *Shastras* given by the Bengal Pandits, such as Pandit Ishwar Chandra Vidyasagar and M. M. Mohesh Chandra Nyaratna, the religious objection taken does really exist. To meet this objection what has been proposed is that the criminal liability of a husband shall cease when a girl attains puberty.

There is no disagreement at all between the injunction of the *Shastras* and the principle upon which the Bill is based. Both forbid the consummation of marriage before puberty. The only difference is that the *Shastras* fix a certain physical condition on the occurrence of which a girl should be deemed to have attained puberty. The Bill in question fixes this time when a girl completes her twelfth year. Quite apart from the religious objection it seems to me that on purely physiological consideration the view entertained by the *Shastric* authorities is more reasonable. Speaking for myself, I should say that consummation of marriage before the age of fifteen or sixteen ought to be held reprehensible. But, in the absence of such unmistakable age criterion of maturity I think that, between the age of twelve and the occurrence of the particular physical condition, the latter is a better test of fitness for the consummation of marriage than the former. Puberty is a certain point in the physical development of a human being. And, if the time for consummation of marriage is to be fixed at an earlier period of life as a concession to popular and *Shastric* opinion on the subject, it would be much better to fix it when a certain point in physical development is *actually* reached than the hard-and-fast limit of twelve years. A girl of eleven may be more physically developed than a girl of even thirteen. No valid reason appears to me why it should be considered that in all cases a girl of twelve is more physically developed than a girl of eleven.

But it seems to me that the view of the *Shastras* is the view which has been substantially adopted in the Bill, though expressed in a way which makes it inconsistent with their injunction in certain cases.

The Hon'ble Member in charge of the Bill, when moving for leave to introduce it, said on this point :—

"The question then remains—What ought that limit to be?

"The proposal of the Bill is to draw the line at twelve years. This is the age which had been advocated by the social reformers who have done so much to educate public opinion on the subject. And their appeal to be valid

V C

reasons for the recommendation It is in accordance with the practice which already prevails in some parts of India In a numerously signed petition from Poona against raising the age of consent it is stated that consummation of marriage seldom takes place before the girl is twelve years old In Madras it is alleged that premature cohabitation is of rare occurrence and in the Punjab conjugal life ordinarily begins after sexual maturity The Hindu law as I have already shown while enjoining the marriage of girls before they attain puberty strictly prohibits the consummation of marriage before puberty is attained According to Muhammadan law puberty and discretion constitute the essential conditions of the capacity to enter into a valid contract of marriage' With both the great divisions of the population in India, the attainment of puberty may be taken as determining the appropriate age for consummation of marriage *When then is the period at which, in the ordinary course of nature puberty is commonly attained by girls in India?* There has been much discussion on this subject among medical men, and many are of opinion that a girl is not competent physically or mentally to give her consent to sexual intercourse until she has completed fourteen years of age But to adopt this limit would be to involve too abrupt a fundamental revolution in the social life of India and to *attempt to enforce it by legislation would almost certainly fail of its object* I prefer to submit for the approval of the Council the more moderate view expressed by Dr Macleod in the paper from which I have already quoted Speaking of the period of life at which sexual maturity is attained, he says —

'Hitherto the appearance of menstruation has been held to *indicate this epoch in the life of a female*, and allowing for the present that it does so in the great majority of cases, what evidence do we possess regarding *the age at which menstruation commences in the females of this country?* Sushruta, the Hindu sage and physician, lays down that the menstrual discharge begins after the twelfth year and that is the age laid down for marriage by the great Hindu law giver Manu Dr Allen Webb collected statistics on the subject, and the result is stated in his *Pathologia Indica* was that 'out of a list of 127 Hindu females, menstruation began only in six girls under twelve years of age and as many of them did not again menstruate until a year after that which they believed a first appearance it is probable, as suggested by Babu Madusudan Gupta, that a ruptured hymen would better account for that' *I am not aware of any other statistics on this subject, but twelve years may I think be accepted as the earliest period of appearance of the menses and probably thirteen would be a safe average* In England fourteen years is held to be the most frequent age of menstruation and it is held by law to be a felony to have sexual intercourse with a girl below that age Making all due allowance for climatic and racial differences and bearing social customs in mind it would seem reasonable and right that the age of protection should be raised in this country from ten to twelve'

On the ground therefore that the age of twelve years approximately may be considered as the average age for consummation of marriage both according to law and custom on the one hand and on the other, as the lowest safe age as regards physical fitness I venture to think that the line may be drawn at that age without doing violence to any respectable social usage or to the religious law of any portion of the community And though this age may be considered by some too low it must be borne in mind that while this amendment of the law will afford absolute legislative protection to girls up to the age of twelve years, the remedies of the existing law in regard to cases of brutality will remain available to girls above that age

The whole argument in the above extract amounts to this For the purposes of this Bill we shall take it that puberty is attained when the oft-referred-to physical condition occurs, and that the age of twelve years approximately may be considered as the average age at which that condition occurs

This argument evidently proceeds upon the basis that a girl attains puberty when the particular physical condition occurs in her That being so, the suggestion that has been made, namely, to draw the line at the higher age of thirteen making an exception in the case of the occurrence of the particular physical condition at an earlier age, seems to me to be not open to any tenable objection This would meet the religious difficulty completely Again this would have the advantage of postponing the consummation of marriage in a large majority of cases as will appear from the opinion of medical officers consulted by the Bengal Government

Brigade Surgeon R C Chandra says —

"But in the majority so far as I have seen, regular menstruation commences between twelve and thirteen, and sometimes later on

Surgeon-Major F C Nicholson says —

I find that out of 68 cases of first menstruation I have collected, 49 occurred at thirteen and over, while only 10 occurred before this age

Surgeon-Major B Gupta says —

'(a) Without discussing the subject at length, I shall state my opinion that the majority of girls in these provinces arrive at puberty between twelve and fourteen years of age the largest number on the completion of the thirteenth year In support of this opinion I shall quote some English authorities Dr Graily Hewitt, of London, says in his work on the Diseases of Women 'The age during which the catamenial discharge occurs is open to certain variations but, as a rule, it begins during the age of fourteen and sixteen' This refers to English women Again he says 'The mean age of the commencement of the catamenia appears to be about two years earlier in the warmer than in the more temperate climates Thus in India the mean age in 597 cases collected by Robertson was thirteen years Dr W S Playfair of London in his treatise on the Science and Practice of Midwifery, volume I page 68 says 'In temperate climate it (catamenia) generally commences between the fourteenth and sixteenth year the largest number of cases being met with in the fifteenth year Again, the same authority says There can be no doubt however that a larger proportion of girls menstruate early in warm climates Joulin found that in tropical climates out of 1 305 cases the largest proportion begin to menstruate between the twelfth and thirteenth year so that there is an average difference of more than two years between the period of its establishment in the tropics and in the temperate countries The same authority again states Hains states that among the Hindus 1 to 2 per cent menstruate as early as nine years of age, 3 to 4 per cent at ten, 8 per cent at eleven, and 25 per cent at twelve These figures account for 39 per cent only, the obvious inference, therefore, is that the remaining 61 per cent menstruate after twelve years of age

From these extracts it is clear that the amendment suggested would not only meet the religious difficulty entirely, but at the same time would have the advantage of postponing the consummation of marriage in the majority of cases by one year more

Then, again, the reason which led the Hon'ble Member in charge of the Bill not to draw the line at fourteen recommended by the majority of the medical experts consulted would exactly support the adoption of this amendment Referring to the age of fourteen he says "But to adopt this limit would involve too abrupt a fundamental revolution in the social life of India, and to attempt to enforce it by legislation would almost certainly fail of its object" For the same reason the proposed suggestion ought to be adopted

Then, again the want of knowledge of the precise age of a girl amongst the poorer classes of the community would render it difficult to an honest man to act according to the provisions of the proposed amendment But with the modification suggested this difficulty would cease to exist

It has been said that puberty cannot be satisfactorily proved I think that it admits of more satisfactory proof than age in this country In a true case under the proposed law there cannot be conviction unless the wife gives her evidence, and truthfully gives her evidence, against her husband All the essential facts cannot be proved by any other witness, medical evidence being out of the question, as it will not be available when she refuses to be examined If, therefore, the wife's evidence be indispensable for a conviction in a true case, her evidence, which is the best that can be conceived, will be forthcoming to prove or disprove puberty

In this reasoning I have excluded from my consideration the case of bodily injuries terminating fatally The existing law seems to me to be sufficient to punish the brutal offender in a case of this nature Besides the case of Hari Maiti, another case (Kali Churn Koora decided in the year 1877 on a reference from the Sessions Judge of Hooghly), referred to by Mr Monmohun Ghose and decided by the Hon'ble Louis Jackson and the Hon'ble S White, J J, supports this view In this latter case the learned Judges convicted the husband of having voluntarily caused grievous hurt to his wife They were of opinion that a full grown adult must be held to have known that by his act he was likely to cause hurt to his immature wife

Furthermore, the attainment of the age of puberty amongst the Hindus is followed by certain religious rites which will afford the required evidence in a judicial investigation

The next modification that has been suggested and which I think is reasonable is that a premature consummation of marriage should not be treated as rape It has been already pointed out that, according to the English law, "the husband cannot be guilty of rape committed by himself upon his lawful wife" Whether this rule of law should be followed in this country was actually considered by Lord Macaulay and his colleagues in 1837 in drafting the Indian Penal Code They were of opinion that sexual intercourse by a man with his own wife should in no case be considered rape In 1846 the Law Commissioners who were not Lord Macaulay's colleagues, introduced the present provision proposing at first the limit at nine years, which limit they afterwards raised to ten years I find that, after this alteration was suggested by the Law Commissioners in 1846, Mr J M Macleod, one of the colleagues of Lord Macaulay, in a note written by him in 1848 on the Report of the Law Commissioners of the year 1846, observed as follows —

"Two questions of considerable difficulty are here touched on, they have been brought forward now by observations and suggestions offered by Mr J C Thomas They did not escape attention but, on the contrary, were very carefully considered in preparing the Code Mr Thomas' remarks on them are sensible, but contain nothing which had not been seen and weighed It was deemed on the whole unadvisable either to extend the fourth description of rape so as to include any class of cases in which the woman is not married, or to narrow the rule that sexual intercourse by a man with his own wife is in no case rape by excepting from it the fifth description of that crime And that conclusion still appears to me to have been right I feel the force of the objections to which the proposed law on these points as it stands is liable, but, when I reflect on the social condition of India, they appear to me to be outweighed by the evils to which the suggested alterations would afford openings, and I feel satisfied on this, which I confess, weighs a good deal with me, that the law as it has been framed, if it is faulty, errs on the safer side"

This was the view taken by Mr Macleod, and it further appears that in this view Lord Macaulay agreed I find this in a preface written by Mr Macleod to his note In the last paragraph of this preface, Mr Macleod, referring to Lord Macaulay says — 'I have great satisfaction in being authorised by him now to state that he has carefully read the following notes and that he fully agrees with them"

It is clear, therefore, that Lord Macaulay and his colleagues were of opinion that sexual intercourse by a man with his own wife should in *no case* be rape I have already pointed out that the existing provision in the Indian Penal Code on this subject is an anomaly It is proposed now to emphasise that anomaly by raising the limit of age to

twelve years, on the ground that premature sexual intercourse by a man with his own wife prevails in this country to a culpable extent. Having regard to the weight that is justly due to such a high authority as Lord Macaulay, the question whether premature sexual intercourse by a man with his own wife should in any case be considered rape requires careful consideration notwithstanding the Legislature eventually adopted the recommendation of the Law Commissioners made in their report of the year 1846. In considering this question it will be convenient to note that the evils arising from premature consummation of marriage may be classed under two heads: "(I) The direct and immediate results which relate to physical injuries culminating sometimes in death. (II) The indirect and remote results which include premature maternity and physical degeneracy as well as the demoralisation of both husband and wife." It seems to me that cases which fall under the first class are crimes, and that the ordinary provisions of the Penal Code relating to hurt, grievous hurt and causing grievous hurt or death by a rash and negligent act are sufficient to punish the offender adequately. (*See* the case of *Hari Maiti* and *Kali Churn Koira* referred to above.) If, notwithstanding these two decisions, the provisions of the Penal Code are considered not to be sufficient, they may be amended, in order that guilty persons might not escape.

But to group the second class in which no physical injuries result in the same category with rape seems to me to be unreasonable. The moral delinquency involved in a case which falls under this class is not, in my opinion, of such a grave character as to be punishable with the severe punishment provided for rape. I doubt whether this class of moral delinquency should be characterised as a *crime* and not as a *vice*; but, conceding that it may be characterised as a crime, it seems to me to be unreasonable to class it with rape. If it should be made an offence at all, certainly the punishment that should be provided for it should be much lighter than the punishment of rape.

There is a considerable difference between the culpability of a person who outrages his girl-wife and that of a stranger who is guilty of the offence of rape. The proposed Bill does not make this distinction, which, in my opinion, ought to be made. The punishment provided in section 376 of the Indian Penal Code appears to me very much out of proportion to the culpability that attaches to the act of a husband who consummates his marriage with his wife who has not attained puberty, where no bodily injury follows. For bodily injuries, I have already said, the provisions of the Penal Code are stringent enough to punish the brutality of the husband.

The last modification I would propose is that the Criminal Procedure Code as regards this offence should be so modified as to allow the commencement of the proceedings against a husband for the offence of premature consummation of marriage not followed by bodily injury, only on the complaint of the wife herself, or of a person who would be her guardian if the marriage did not take place.

It has been said that this provision would make the law completely inoperative. The answer to this argument is that the proposed law cannot but be inoperative, unless the wife gives evidence incriminating the husband, and she, in my opinion, should not be forced against her will to appear as a witness against her husband, the result of which will be to her a life of perpetual widowhood. Then, again, a prosecution followed by an acquittal in a case of this nature will cause great public scandal, and bring disgrace upon the family to which both the husband and wife belong, for no practical good. Such acquittals will increase very much the unpopularity of the measure. But, if the wife will come forward to complain against her husband, there might be a chance of conviction. Furthermore, a guardian of the minor wife will not move the Court unless she herself openly complains of the ill treatment which she has received from her husband. This modification will, therefore, limit the operation of the law in such a way that it will allow only those cases to be brought before the Court in which there will exist some chance of conviction.

ROMESH CHUNDER MITTER.

5th March, 1891

No. II

A Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882

WHEREAS it is expedient to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, It is hereby enacted as follows —

Indian Penal Code

Amendment of section 375, *Act XLV, 1860*

1 In section 375 of the Indian Penal Code, in the clause marked *Fifthly* and in the *Exception*, the word "twelve" shall be substituted for the word "ten"

Code of Criminal Procedure, 1882

Addition of section after section 560, Act X, 1882

2 *After section 560 of the Code of Criminal Procedure, 1882, the following shall be added, namely —*

Special provisions with respect to offence of rape by a husband

"561 (1) Notwithstanding anything in this Code, no Magistrate except a Chief Presidency Magistrate or District Magistrate shall—

(a) take cognizance of the offence of rape where the sexual intercourse was by a man with his wife, or

(b) commit the man for trial for the offence

"(2) And, notwithstanding anything in this Code, if a Chief Presidency Magistrate or District Magistrate deems it necessary to direct an investigation by a Police-officer with respect to such an offence as is referred to in sub-section (1) of this section, no Police officer of a rank below that of Police Inspector shall be employed either to make, or to take part in, the investigation"

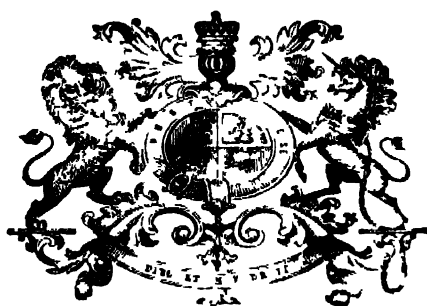
Amendment of Schedule II, *Act X 1882*

3 In Schedule II to the *said* Code, for the entry respecting section 376 of the Indian Penal Code the following shall be substituted, namely — X of 1882 XLV of 1860

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
376	Rape— If the sexual intercourse was by a man with his own wife	Shall not arrest without warrant	Summons	Bailable	Not compoundable	Transportation for life or imprisonment of either description for 10 years, and fine	Court of Session
	In any other case	May arrest without warrant	Warrant	Not bailable	Ditto	Ditto	Ditto

S HARVEY JAMES,

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 7, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Friday, the 27th February, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Excellency the Commander-in Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble Lieutenant-General Sir G T Chesney, K C B, C S I, C I E, R E
The Hon'ble Sir A R Scoble, Q C, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Colonel R C B Pemberton, R E
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble H W Bliss, C I E.
The Hon'ble Sir Romesh Chunder Mitter, Kt
The Hon'ble G H. P Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C I E.
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

NEW MEMBERS

The Hon'ble MR. WOODBURN and the Hon'ble RÁJÁ UDAI PARTAB SINGH of Bhinga took their seats as Additional Members of Council

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble MR BLISS presented the Report of the Select Committee on the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*)

ACT X OF 1841 AMENDMENT BILL

The Hon'ble MR BLISS also presented the Report of the Select Committee on the Bill to amend Act X of 1841 (*Registration of Ships*)

EASEMENTS BILL

The Hon'ble SIR ANDREW SCOBLE presented the Report of the Select Committee on the Bill to provide for the extension of the Indian Easements Act, 1882, to certain areas in which that Act is not in force

INDIAN PENAL CODE AND CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also moved that the presentation of the Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, be deferred until the next meeting of the Council He explained that all the reports from the Local Governments had not yet been received, but he hoped that they would come in before the next meeting of the Council

The Motion was put and agreed to

PORTS ACT, 1889, AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend and supplement the Indian Ports Act, 1889, be taken into consideration He said —

When introducing this Bill I explained that its object was merely to confirm and place beyond doubt the powers for the regulation of vessels when in port which local authorities had hitherto been held to possess, and which it was essential that they should possess

" No objection has been raised to the provisions contained in the Bill, and the Select Committee recommends that it be passed in the form in which it was introduced "

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR also moved that the Bill be passed.

The Motion was put and agreed to

OUDH COURTS BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Hon'ble Mr Woodburn and the Hon'ble Rájá Udai Partab Singh of Bhinga be added to the Select Committee on the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh and alter the Law of Second Appeals and other matters in that Province.

The Motion was put and agreed to

The Council adjourned to Friday, the 6th March, 1891

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department

FORT WILLIAM,
The 4th March, 1891.



SUPPLEMENT TO

The Gazette of India.

No 10] CALCUTTA, SATURDAY, MARCH 7 1891

OFFICIAL PAPERS

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

Non Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta or eight Rupees if sent by Post The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT *For such Orders and Notifications the body of the* GAZETTE *must be looked to*

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1889-90

BY

STEPHEN JACOB,

Officiating Comptroller and Auditor General

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1889-90.

GENERAL REVIEW

IN the Financial Statement of March 1889, the Revenue of 1889-90 was estimated at Rx 82,935,300 and the Expenditure chargeable against it at Rx 82,829,000, leaving a surplus of Rx 106,300 The estimates were framed with moderation in view of the uncertainties of Indian Finance, connected chiefly with fluctuations in Exchange and in the revenue from Opium Provision was made for a sum of Rx 1,102,900 on account of the cost of Special Defence Works, and a considerable increase was proposed in the Military Expenditure due partly to an increase in the number of troops, but mainly to special provision for arming them with new weapons, and for rapid mobilization of an army corps in case of necessity The continued fall in Exchange and the growth of Military charges compelled the Government of India in 1888 to raise the duty on Salt and to impose a tax on imported petroleum, but this additional taxation was not expected to produce even a bare equilibrium between Revenue and Expenditure in the Budget of 1889-90 Accordingly, it was settled as a temporary expedient that the Local Governments should make a contribution of Rx 740,000 in aid of Imperial finances, of which Rx 200,000 and Rx 50,000 would be made permanent in the case of the North-Western Provinces and Burma, respectively, in view of the re-imposition of the Patwari Cess in the former province in April 1889, and the improvement in the financial position of the latter With this special asset to be received by Imperial Revenues, the small surplus of Rx 106,300 above mentioned was secured in the Budget Shortly after the Financial Statement was published, it was found that large amounts of Land Revenue, due in March 1889, had not been paid in that month, owing chiefly to failure of the crops in some provinces, and that the opium crop in Bengal was seriously damaged by unfavourable weather High prices were obtained during 1889 90 at the Bengal sales of Opium, and there was a satisfactory growth under the other Principal Heads of Revenue There was also a rise in the rate of Exchange towards the end of the year, and the expenditure on Special Defence Works was much less than had been anticipated Army Expenditure showed a saving, in spite of the Chin-Lushai Expedition organized after the Budget was framed, and unexpectedly large amounts of interest were obtained by the Secretary of State by the investment of Cash Balances in England These circumstances improved the position so far as to enable the Government of India to appropriate a sum of Rx 160,255 out of the Revenues of the year for the restoration of the Famine Insurance Grant to Rx 600,000, and also to postpone to 1890-91 the temporary contribution of Rx 490,000 from Provincial Governments for which credit was taken in the Budget Even after these charges, the accounts still show a surplus of Rx 2,612,033, and if they had not been made, the surplus would have been Rx 3,562,288, against Rx 106,300 anticipated in the Budget Details of the various changes comprised in this result are given in the following paragraphs, in which the accounts are first contrasted with those of the previous year and then with the Budget Estimate

2 No important changes in classification of Revenue and Expenditure were made during the year that require special notice here Minor alterations have been made in the adjustment of transactions, such as the credits for Ordnance and Medical Stores imported from England, and various other items in the several departments, which are explained in the detailed review A new minor head "Interest chargeable against Companies on Advances" has been opened under the Railway Revenue Account, to exhibit the interest on advances to the aided Railway Companies out of funds raised in England by the Secretary of State under the power conferred by the Oudh and Rohilkhand Railway Purchase Act

3 The following summary gives the Budget and Account figures of 1889-90 to be reviewed in this report, and the details will be found in the statements on pages 134 to 146.

Throughout the report the figures are tens of rupees (Rx 1 = R10) with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees —

Receipts Budget	Receipts Accounts		Revenue and Expenditure	Outgoings Budget	Outgoings Accounts
56,943,8	58,861,8	A	Principal Heads of Revenue	9,730,0	8,909,6
734,2	873,2	B	Interest .	4,358,6	4,241,0
2,328,7	2,337,6	C	Post Office, Telegraph and Mint .	2,268,3	2,228,5
1,464,2	1,556,4	D	Civil Administration . .	13,291,2	13,235,4
1,310,3	1,264,4	E	Miscellaneous . .	4,823,2	4,814,3
		F	Famine	100,5	600,0
		G	Construction of Railways	10,2	5,0
16,686,5	16,605,6	H	Railways . . .	18,713,1	18,458,2
1,889,3	1,991,1	J	Irrigation . . .	2,614,7	2,652,7
603,7	650,4	K	Buildings and Roads . .	5,482,4	5,412,2
914,6	914,7	L	Army Services	20,974,7	20,677,8
	...	LL	Special Defence Works .	1,102,9	689,5
	...	M	Provincial Surplus + or Deficit— . .	—640,8	+549,0
			Imperial Surplus + or Deficit—	+106,3	+2,612,0
82,935,3	85,085,2		Total .	82,935,3	85,085,2

Receipts Budget	Receipts Accounts	Other Transactions	Outgoings Budget	Outgoings Accounts
+106,3	+2,612,0	Imperial Surplus or Deficit as above		
	..	Capital Outlay on Railways and Irrigation Works	4,089,5	3,173,4
5,871,4	5,129,0	Permanent Debt . .		
629,7		Unfunded Debt .		69,6
	1,049,7	Deposits and Advances .	19,7	.
		Loans by Government .	827,7	598,1
.		Guaranteed and Subsidized Companies, Capital Accounts .	3,763,1	1,215,6
43,8		Remittances .	..	18,9
14,689,9	15,474,5	Secretary of State's Bills .	14,690,9	15,603,0
16,749,8	16,565,1	Cash Balance, April 1st .		
		Ditto March 31st	14,700,0	20,151,7
38,090,9	40,830,3	Grand Total	38,090,9	40,830,3

Comparison with the year 1888-89.

4 The comparison in respect of revenues is as follows —

Revenues	1888 89	1889 90	Difference, 1889-90, greater (+) or less (—)
Principal Heads of Revenue . . .	56,220,8	58,861,8	+2,641,0
Interest . .	841,8	873,2	+31,4
Post Office, Telegraph, and Mint .	2,244,8	2,337,6	+92,8
Civil Departments . . .	1,508,0	1,556,4	+48,4
Miscellaneous .	1,792,8	1,264,4	—528,4
Railways . .	15,520,7	16,605,6	+1,084,9
Irrigation	1,900,7	1,991,1	+90,4
Buildings and Roads . .	604,7	650,4	+45,7
Army Services	1,062,4	944,7	—117,7
	81,696,7	85,085,2	+3,388,5

5 The important increases under Principal Heads of Revenue are the following —

Land Revenue	965,0
Salt	512,1
Stamps	160,8
Excise	186,5
Provincial Rates	355,8
Customs	173,9
Forest	137,2
	2,491,3

6 The increased collections of Land Revenue include partly the realizations of the amounts due in March 1889 as mentioned above in paragraph 1, but they represent to a very large extent, the ordinary growth of Revenue produced by extended cultivation and revised settlements The Salt Revenue was retarded towards the end of 1888-89 by unfounded rumours about an intended abatement of duty, but the Revenue recovered in 1889-90 and the consumption showed an improvement over the previous year The advance in Provincial Rates is connected mainly with the re-imposition of the Patwari Cess in the North-Western Provinces As regards the other heads, the excess under them represents generally a normal growth of Revenue, though part of the increase may have arisen out of the special circumstances of the year, such as the activity in the Export trade, which specially influenced the Customs Revenue

7 The heavy falling off under *Miscellaneous* occurs under "Exchange" and is due to smaller withdrawals of capital by the Railway Companies in India, in remitting which some gain accrues to Government The *Railway Revenue* has been enhanced by additions to the open mileage and by an increase of traffic on some of the lines, but the improvement is counterbalanced to a great extent by a rise in Railway Expenditure The *Army* receipts are of a fluctuating character, and the reduction in them in 1889-90 represents chiefly smaller issues on payment of commissariat provisions and stores The differences under the other heads are not important and do not call for any remarks here

8 The comparison of the expenditure side is as follows —

	1888 89	1889 90	Difference 1889 90 greater (+) or less (—)
Direct Demands on the Revenue	9,737,9	8,909,6	— 828,3
Interest	4,712,3	4,241,0	— 171,3
Post Office, Telegraph, and Mint	2,146,5	2,228,5	+ 82,0
Civil Departments	13,013,6	13,235,4	+ 221,8
Miscellaneous	4,884,4	4,814,3	— 70,1
Famine	78,3	600,0	+ 521,7
Construction of Railways	22,4	5,0	— 17,4
Railways	17,754,1	18,458,2	+ 704,1
Irrigation	2,623,0	2,652,7	+ 29,7
Buildings and Roads	5,310,7	5,412,2	+ 101 5
Army Services	20,301,8	20,677,8	+ 376,0
Special Defence Works	789,6	689,5	— 100,1
	81,374,6	81,924,2	+ 549,6

9 The reduction in the *Direct Demands on the Revenue* is accounted for mainly by a falling off in the Opium Expenditure to the extent of 992,8, owing to the partial failure of the opium crop, counterbalanced by an increase of 110,2 in the charges for collecting Land Revenue, the realizations under which were larger during the year The *Interest* charges in 1888-89 included special payments in England connected with the conversion of India 4 per cent stock into 3½ per cent stock, and with the raising of the loan for the purchase of the Oudh and Rohilkhand Railway The excess under *Post Office, Telegraph, and Mint* arises out of extended operations in the departments concerned, and is a set off against a similar increase in the receipts In the *Civil Departments* the Police charges were

high in Bengal and Burma, in the former province owing largely to the transfer to Government of the whole charge for the Presidency Police, and in the latter to the replacement of the troops by Police, the expenditure of the Marine Department was also enhanced by the purchase of a new steamer The group *Miscellaneous*, in 1888-89 included special payments for heavy claims against the late Burmese Government and for the charges of the Crawford Commission in Bombay The so-called Famine Insurance Fund was restored to 600,0 by an appropriation from the Revenue of the year as explained in paragraph 132 As regards *Railways*, the increased traffic and mileage worked during the year, as well as the fresh deposits of capital by the Railway Companies necessarily involved additional expenditure, but there were considerable variations in the details owing partly to the transfer of the Oudh and Rohilkhand Railway to the State in January 1889, and partly to the introduction of the new system under which the Secretary of State raised loans in England for advances to Railway Companies The advance in *Buildings and Roads* represents special expenditure in certain provinces on works which had been postponed in previous years for want of funds The *Army Expenditure* of the year includes a new charge of 319,8 incurred on account of the Chin-Lushai Expedition, and 209,7 spent on account of provision for the rapid mobilization of an army corps in case of necessity There was also a considerable increase in the Home Charges, connected with the payments of the awards made by Lord Northbrook's Committee These excesses were, however, counterbalanced to some extent by reduced charges for Upper Burma, and the Sikkim, Lushai and other expeditions The *Special Defence Works* required less expenditure in 1889-90 owing to the completion of some of the works

Comparison of Accounts with Budget Estimates, 1889-90.

10 The following figures exhibit the differences in the net accounts The comparison of the gross figures is given above under paragraph 8 —

	Better	Worse
Principal Heads of Revenue	2,738,4	..
Interest	256,6	
Post Office, Telegraph, and Mint	48,7	
Civil Administration	148,0	
Miscellaneous		67,0
Famine		499,5
Construction of Railways	5,2	.
Railways	174,0	
Irrigation	63,8	.
Buildings and Roads	116,9	...
Army Services	297,0	...
Special Defence Works	413,4	
	4,262,0	566,5
Combined Surplus, Imperial and Provincial	3,695,5	

11 The net improvement of 2,738,4 under the *Principal Heads of Revenue* is made up of an increase of revenue to the extent of 1,918,0, and a reduction of Expenditure aggregating 820,4. As explained in paragraph 15, nearly half the increase in Revenue is contributed by Land Revenue and Opium, the balance being distributed over the other heads As regards expenditure, the failure of the opium crop accounts for a saving of 759,2 in the provision for the opium charges The greater part of the improvement under *Interest* was obtained by the investment of large cash balances in England at high rates of interest, and a part represents savings in expenditure owing to the absence of Temporary Loans in England, and also to less issues of 3 per cent stock and a smaller loan in India than was anticipated in the Budget. The better results under *Civil Administration* comprise 92,2 derived from higher receipts, and 55,8 from smaller expenditure The differences are distributed over a number of heads. The falling off in the *Miscellaneous* Section is connected with the diminished remittances of capital to India by the Railway Companies as noticed in paragraph 115. The actual loss, as compared with the Budget, amounted to 140,5, but this was counterbalanced by certain special receipts

in Burma and Bombay. As regards the head *Famine*, it has already been explained that it was only when a considerable surplus was expected in the Revised Estimate that provision was made for restoring the Famine Insurance Fund, and the allotment of 460,2 in the Accounts for this purpose accounts for the worse result under the head Under *Railways* there was an improvement of 284,4 in the State Railway receipts, but this was more than counterbalanced by a heavy falling off in traffic in the Great Indian Peninsular Railway, producing a net reduction in the total receipts of 80,9 On the other hand, the surplus profits earned by this Railway were considerably below estimate, and there was a saving in Expenditure of 254,9 due to this and other causes The Irrigation Revenue was benefited by 101,8 from extensions in the Punjab and Bengal, and resettlement in some parts of the North-Western Provinces, but the expenditure was also raised by 38,0 The receipts of the *Buildings and Roads* branch of the Public Works Department were enlarged by 46,7, chiefly on account of the sale of the Barrakur Iron Works during the year, and grants for expenditure lapsed to the extent of 70,2 The charges for *Army Services* show a saving of 162,9 in the Indian Expenditure as explained in detail in paragraph 236, and the remainder of the improvement occurs chiefly in the payments for Exchange on English Expenditure owing to a rise in the average rate of Exchange for the year The lapse under *Special Defence Works* was caused by smaller payments in England for armaments and stores than had been anticipated, and by the postponement of certain works to a later date

12 The Budget estimated for an excess expenditure of 534,5 on the whole account, but a sum of 640,8 out of the Provincial and Local Expenditure was payable from past accumulations of Balances, leaving a net surplus in the Imperial account of 106,3 The accounts close with a surplus of 2,612,0 in the Imperial account, and an increase in the Provincial and Local Balances of 549,0 instead of the estimated decrease of 640,8 The net Imperial Revenue has, therefore, been better than the Budget by 2,612,0—106,3 or 2,505,7, and the Provincial and Local Balances by 640,8+549,0 or 1,189,8 The details of these fluctuations are given below, the sign + meaning better and—worse than the estimate

	REVENUE SIDE			EXPENDITURE SIDE		
	Imperial	Provincial	TOTAL	Imperial	Provincial	TOTAL
Principal Heads of Revenue .	+ 823,4	+1,094,6	+1,918,0	+ 800,8	+ 19,6	+ 820,4
Interest . .	+ 144,2	— 5,2	+ 139,0	+ 112,5	+ 5,1	+ 117,6
Post Office, Telegraph, and Mint	+ 9,5	— 6	+ 8,9	+ 39,8		+ 39,8
Civil Departments	+ 32,5	+ 59,7	+ 92,2	+ 17,1	+ 38,7	+ 55,8
Miscellaneous . . .	— 107,4	+ 31,5	— 75,9	+ 42,4	— 33,5	+ 8,9
Famine			..	— 451,7	— 47,8	— 499,5
Construction of Railways . .					+ 5,2	+ 5,2
Railways	— 153,0	+ 72,1	— 80,9	+ 292,7	— 37,8	+ 254,9
Irrigation	+ 99,3	+ 2,5	+ 101,8	— 30,4	— 7,6	— 38,0
Buildings and Roads . .	+ 44,9	+ 1,8	+ 46,7	+ 78,7	— 8,5	+ 70,2
Army	+ 1		+ 1	+ 296,9		+ 296,9
Special Defence Works	...			+ 413,4		+ 413,4
TOTAL	+ 893,5	+1,256,4	+2,149,9	+1,612,2	— 66,6	+1,545,6
TOTAL NET .	+2,505,7	+1,189,8	+3,695,5			

13. The improvement in the Provincial Section occurs almost wholly in the Principal Heads of Revenue The notable items making up the difference in the Imperial Section are indicated in the following table —

IMPERIAL	Better	Worse
Land Revenue (Net, excluding exchange on English transactions)		70,7
Opium " " "	1,082,2	
Salt " " "	197 1	
Excise " " "	115,8	
Customs " " "	89,3	
Forest " " "	138,5	
Interest " " "	159,4	
Famine Relief " " "	..	451,7
Railways " " "	51,1	.
Irrigation " " "	66,4	
Buildings and Roads " " "	105,4	
Army " " "	209,0	
Special Defence Works " " "	325,9	
Minor Improvements under other heads " "	186,8	
Exchange on English Expenditure	411,7	
Gain by Exchange		140,5
	3,168,6	662,9
Net better	2,505,7	

14 It will be seen that the Imperial share of Land Revenue according to the above table was worse than the Budget by 70,7 in spite of the considerable improvement in the total collections noticed in the preceding paragraphs This apparently unsatisfactory result is due to the fact mentioned in paragraph 256, *viz* , that a special contribution of 490,0 from Provincial assets, for which credit was taken in the Budget through the Land Revenue head, was omitted in compiling the accounts If, therefore, the accounts had been compiled in the same way as the Budget, the Imperial share of Land Revenue would have shown an improvement of 419,3

Section A.—PRINCIPAL HEADS OF REVENUE.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
56,220,8	RECEIPTS	56,943,8	58,424,8	58,861,8

15. Nearly half the improvement under this head is contributed by Land Revenue and Opium, and the balance is distributed over the other heads The Land Revenue collections were higher partly on account of the restoration of order in Burma, and partly owing to the ordinary growth of revenue produced by extended cultivation and revised settlements The average price obtained at the Bengal sales of opium was R66 per chest more than expected As compared with 1888-89, the advances are conspicuous under Land Revenue, Salt and Provincial Rates The explanation that applies to the increase over the Budget applies generally to this comparison also, the special points that may be noticed are that heavy postponements of Land Revenue had been made in 1888-89 which were realized in 1889-90, that a general falling-off in the clearances of salt after the increase of duty in January 1888, and unfounded rumours about reduction of duty unfavorably affected the Salt receipts for 1888 89 and that the Patwari Cess was reimposed in the North-Western Provinces from 1st April 1889 Detailed explanation of the differences under the various heads will be found in the following paragraphs —

I.—Land Revenue

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Ordinary Land Revenue	Accounts	1888 89	92 9	627 9	662 0	410 7	3 659 9	5 692 3	2 120 3	4 740 3	3 454 9	21 461 2
	Budget	1889 90	97 1	613 8	785 5	410 0	3 730,5	5 805 6	2 150 2	4 720 0	3 427 7	21 765 4
	Revised	1889 90	95 4	656 6	853 6	410 0	3 781 1	5 884 5	2 175 4	4 770 5	3 487 0	22,114 1
	Accounts	1889 90	97 8	661 7	855 4	411 5	3 806,4	5 871,9	2 161,8	4 922,1	3,505,5	22,294 4
Assessment of Alienated Lands less Quit Rents	Accounts	1888 89		...			7 8		19 3		886 5	913 6
	Budget	1889 90					7 8		20 6		879,5	907 9
	Revised	1889 90					7 8		20 6		887 2	915 6
	Accounts	1889 90					7 9		20 9		887,6	916 4
Capitation Tax	Accounts	1888 89			332 4							332 4
	Budget	1889 90			352 3							352 3
	Revised	1889 90			353 0							353 0
	Accounts	1889 90			352 4				...			352 4
Sale of Proprietary Right, Sale of Waste Lands &c and Receipts for the improvement of Government Estates	Accounts	1888 89	4,6	..		5	36 9	2 5	2	3 0	9 1	56 8
	Budget	1889 90				1	42 5	9	4	2 5		46 7
	Revised	1889 90	6			4	42 5	1 1	2	1 6		46,4
	Accounts	1889 90	1,7			5	42 3	1 0	1	1 9		47 5
Fisheries and other Receipts classed as Miscellaneous Revenue	Accounts	1888 89	35 0	3 0	125 2	33 3	32 7	13 7	78 7	109 1	25 9	486 9
	Budget	1889 90	31 8	3 1	141 3	34 6	29 2	13 5	76 0	111 7	26 3	500 5
	Revised	1889 90	32 4	3 1	143 1	34 6	33 6	44 4	83 8	131 6	30 4	537 6
	Accounts	1889 90	27 0	3,7	151 2	33 8	31 6	14 1	86 7	109 6	33,2	520 9
Upper Burma Receipts	Accounts	1888 89	..		436,5							436 5
	Budget	1889 90			418 3							418 3
	Revised	1889 90			520 0							520 0
	Accounts	1889 90			539 6							539 6
TOTAL	Accounts	1888 89	132 5	630 9	1,556 1	444 5	3 737 3	5 738 5	2 218 5	4 852 7	4 376 4	23 687 4
	Budget	1889 90	131,9	646,9	1 727 1	445 0	3 810	5 850 6	2 247 2	4 834 2	4 328 5	24 021 1
	Revised	1889 90	128 4	660 0	1 870 0	445 0	3 865 0	5 930 0	2 280,0	4 903 7	4 404 6	24 486 7
	Accounts	1889 90	126 5	665 4	1,898 6	445 8	3 888 2	5 917 0	2 249 6	5 033 9	4 426 3	24 671 2
Deduct—Land Revenue due to Irrigation	Accounts	1888 89						87 1	45 7	460 5	77 4	671 0
	Budget	1889-90						87 1	35 5	430 3	76 2	629 4
	Revised	1889-90						87 1	15 5	447 1	89 4	669 1
	Accounts	1889-90						97 9	15 9	464 4	82 3	689 8
TOTAL	Accounts	1888 89	132 5	630 9	1,556,1	444 5	3 737 3	5 651 1	2 172 8	4 392 2	4 299 0	23 016 4
	Budget	1889 90	131 9	646,9	1 727 1	445 0	3 810 0	5 762 6	2 211 7	4 403 9	4 252 3	23 391 7
	Revised	1889 90	128 4	660 0	1 870,0	445 0	3 865 0	5 842 6	2 234 5	4 456 6	4 315 2	23 817 3
	Accounts	1889 90	126,5	665 4	1 898 6	445,8	3 888,2	5 819 1	2 224 3	4 569 5	4 344 0	23 981 1

16 The largest increases are in Burma, Bengal, North-Western Provinces and Madras, a considerable portion of the improvement in the first three, but not in the last, having been anticipated in the Budget.

Section A —PRINCIPAL HEADS OF REVENUE—*continued*

I.—Land Revenue—*continued*.

17 The India Budget for *Ordinary Revenue* includes the estimated sale proceeds of waste lands in Coorg, which has been correctly classified in the accounts as *Sale of Proprietary Right, &c.* Allowing for this change of classification, the enhanced collections as compared with the Budget amount to 2,3, and occur wholly in Quetta on account chiefly of better crops The improvement in the Central Provinces is the result of revised settlements now in progress, but the full effect of the revisions was not known at the time the Budget was framed The revised was exceeded chiefly owing to advance collections in the Chhatisgarh Division In Burma, as explained in the last report, certain changes of instalments in the Akyab and Kyookphyoo Districts reduced the collections of 1888 89 by 87,0, which was realised in 1889-90, but apart from this, a considerable increase in the revenue of the latter year was produced by extended cultivation following the establishment of order in the country, and by an exceptionally favorable season for the paddy crop The Bengal collections for 1889-90 include large amounts suspended in 1888 89 on account of scarcity, and also large recovery of arrears in some districts The advance in the North Western Provinces and the Punjab resulted from revision of settlements in certain districts The differences between the actuals of the two years are due partly to these revisions, and partly to postponement in 1888 89 of revenue which was realised in the following year In Madras the estimates were too cautiously framed, in view of the uncertain character of the monsoon rains, but in the result an exceptionally favorable season in some districts, combined with prompt collections in others, led to considerable improvement, there were also in four districts advance receipts in March 1890 on account of future instalments The increase in Bombay is ascribed to large sales of land for purposes of cultivation, to a favorable season, to revision of settlements in some districts, and in Sind to extensive Rabi cultivation in consequence of good floods and an abundant water-supply

18 As regards the other headings, the receipts from *Assessment of Alienated Lands, less quit rents*, shew improvement in the Punjab, owing to reassessment operations in certain districts, and in Bombay to enhanced survey rates The increase under *Capitation Tax*, as compared with the previous year, proceeds from the resumption by the Government of the land rate in lieu of capitation tax, hitherto credited to Municipal and Cantonment funds, which now receive fixed contributions in lieu of the tax The head *Sale of Proprietary Right, &c*, is of a fluctuating character, it includes in India 1,6 on account of the value of waste lands in Coorg, which, as noted in the preceding paragraph, was treated in the Budget as *Ordinary Revenue* In Bengal it consists chiefly of a percentage on collections from Government Estates and the receipts consequently follow the ordinary collections, which were comparatively high in 1889-90 The Bombay credit in 1888-89 represented the value of the land taken up for the Municipal Offices The *Fisheries and other Receipts* were over-estimated in India as regards Quetta Assigned Revenue, and the collections in the Bori Valley fell into arrears In Burma 10 per cent of the Fishery revenue was hitherto credited to District Cess Funds, but from 1st April 1889 the grant was withdrawn from these funds The Budget was increased in view of this withdrawal, but the actuals shew still further improvement, owing to higher prices obtained at the fishery sales (the country having quieted down), and to special fines levied on villages under Act II of 1880 The Bengal receipts for 1888-89 included some special recoveries on account of land settlement charges, but the Budget for 1889-90 appears to have been too low, and the Revised too high In the Punjab the mutation fees were enlarged partly by the introduction of revised rules regulating the fees, and partly by the new settlements The fluctuations in Madras are attributed to the opening in February 1890, of the Ceylon Fishery, which led to very poor results in the Second Pearl Fishery held at Tuticorin, about the close of the year, and to low prices obtained for oysters The improvement in Bombay comprises 2,2 obtained from rents, &c, of fisheries, and the balance accrues chiefly in the local section from sale-proceeds of contracts for removing stones and levying fees in quarries As regards *Upper Burma*, the improved revenue results from the restoration of order in the country, which has not only permitted the extension of cultivation but has also enabled the revenue officers to watch the assessments and collections more efficiently The actuals of 1889-90 include also 20,0 paid by the Ruby Mines Company as their first instalment of rent under the lease

19 The following Statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and Provincial Governments —

A —Transactions affecting the Distribution of Land Revenue in 1889 90

Provinces	Contributions Imperial and Provincial	Special Transfers and Adjustments between Imperial and Provincial			Inter Provincial Adjustments	Total net credits (+) or debits (—) to Provincial
		Receipts	Payments	Net		
Central Provinces	—275,6	2,1	8	+1,3	+1,3	—273,0
Burma	+218,1		9	—9	—11,6	+205,9
Assam	—131,2	11,0	5	+10,5	—2,8	—123,5
Bengal	—23,9	39,5	3,1	+36,4	+3,6	+16,1
North Western Provinces and Oudh	—235,4	2,2	5,1	—2,9	+10,4	—227,9
Punjab		55,7	27,2	+28,5	+7	+29,2
Madras	+370,2	34,8	7,8	+27,0	+2,1	+399,3
Bombay	+818,7	74,0	1,7	+72,3	—3,9	+887,1

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

I.—Land Revenue—*concluded*

B.—Distribution of the Land Revenue in 1889-90

Provinces	Total Revenues	Proportion assigned to Provincial Governments	Provincial Share	Special adjustments noted above	Revised share	Land Revenue not included in the Division: Impl	Provl	Local	Distribution of the Land Revenue: Impl	Provl	Local	Total
Central Provinces	665,4	Whole	665,4	−273,0	392,4				273,0	392,4		665,4
Burma	1,227,2	One-third	409,1	+205,9	615,0	539,6	130,8	1,0	1,151,8	745,8	1,0	1,868,6
Assam	445,8	Whole	445,8	−123,5	322,3				123,5	322,3		445,8
Bengal	3,848,7	One fourth	962,2	+16,1	978,3		39,5		2,870,4	1,017,8		3,888,2
N. W. Provinces and Oudh	5,857,8	Do.	1,464,4	−227,9	1,236,5		56,3	2,9	4,621,3	1,292,8	2,9	5,917,0
Punjab	2,266,5	407/1093	922,9	+29,2	952,1			3,0	1,314,4	952,1	3,0	2,269,5
Madras	4,943,1	One fourth	1,235,8	+399,3	1,635,1			90,9	3,307,9	1,635,1	90,9	5,033,9
Bombay	3,518,6	Do.	879,7	+887,1	1,766,8		887,6	20,1	1,751,8	2,654,4	20,1	4,426,3

II.—Opium

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
6,381,0	Bengal sale of Opium	6,099,0	6,473,6	6,473,6
1,961,5	Bombay Opium Pass Fees	1,950,0	1,816,0	1,886,9
	Excise Opium—			
3	India	2	2	3
21,3	Central Provinces	20,7	22,4	22,7
36,9	Burma	37,0	38,0	37,7
3	Upper Burma	6	9	1,0
40,9	Assam	40,9	13,3	13,3
56,4	Bengal	56,0	56,0	55,7
44,4	North-Western Provinces and Oudh	13,5	49,5	50,6
4,4	Punjab	3,1	1,0	3,7
8,9	Miscellaneous	9,0	12,5	7,5
8,562,3	TOTAL	8,260,0	8,446,1	8,585,0

20. The average price realized from the *Bengal Sale of Opium* in 1889-90 was R1,136 per chest against R1,120 in 1888-89, and R1,070 assumed in the Budget. The Budget was framed low with reference to the violent fluctuations to which the price was seen to be liable at the time, but it kept up much higher for the first ten months of the year, and went down from R1,126 per chest in January to R1,079 in February and 1,010 in March. The exports from Bombay of Malwa opium also fell off towards the end of the year on account of the depressed state of the trade, and the *pass-fees* were consequently smaller than had been anticipated. As regards *Excise Opium*, the quantity taken up for sale in 1889-90 was larger in the Central Provinces, owing partly to increased demand in the Feudatory States consequent on steps taken to check illicit consumption, and partly to the more extensive use of the drug as a prophylactic during the prevalence of cholera. The improvement in Assam is attributed to large additions to stock made by vendors prior to 1st April 1890 in anticipation of an increase in the treasury selling price of opium from that date, and also to unusually large demands for the drug among the frontier tribes. In the North-Western Provinces the measures taken to prevent illicit traffic and the restriction of the area under poppy cultivation have resulted in an increased revenue. The falling-off in the Punjab actuals as compared with 1888-89 is due to the larger importation of Malwa opium, which produced a corresponding increase under Excise Revenue. The fall was not, however, so great as was anticipated when the Budget was framed. The head *Miscellaneous* includes confiscated opium, opium supplied to the Medical Department and various other items. The fluctuations under it are due to a change of classification in Bengal, by which recoveries of advances to cultivators are now deducted from Expenditure instead of being credited as Revenue. The following table gives the usual figures regarding the

Section A—PRINCIPAL HEADS OF REVENUE—*continued*

II.—Opium—*continued*

produce and sales in Bengal and the export from Bombay. The season in Bengal was the worst since 1883-84, the produce being in excess of that year only by 91 chests:—

Year	Bengal: Balance in stock on 1st April, Chests	Bengal: Produce of season, Chests	Bengal: Chests sold	Bengal: Average price per chest (R)	Bengal: Total price (R)	Bombay: Chests	Bombay: Rate (R)	Bombay: Amount (R)
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211⅛	650 & 700	3,141,1
1880-81	67,183	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,752	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6,052,0	[illegible]	650	2,537,9
1885-86	5[illegible],790	64,925	50,991	1,2[illegible]	6,296,0	37,677	650	2,449,0
1886-87	69,705	64,500	51,750	1,123	6,117,0	39,745½	650	2,583,4
1887-88	79,455	57,500	57,000	1,059	6,038,0	34,884½	650	2,267,5
1888-89	79,955	69,500	57,000	1,120	6,384,0	30,222½	650	1,964,5
1889-90 Budget			57,000	1,070	6,099,0	30,000	650	1,950,0
1889-90 Revised			57,000	1,136	6,475,0	28,400	650	1,846,0
1889-90 Actuals	92,[illegible]	38,305	57,000	1,156	6,473,6	29,029	650	1,886,9

III.—Salt.

			India	Burma	Bengal	Madras	Bombay	TOTAL
Sale of Government Salt	Accounts	1888-89	141,3			226,9	43,2	411,4
	Budget	1889-90	140,9			274,9	40,9	456,7
	Revised	1889-90	152,6			233,0	46,5	432,1
	Accounts	1889-90	150,5			249,9	47,0	447,4
Excise on Local Manufacture	Accounts	1888-89	1,693,6	4,3		1,408,8	1,809,8	4,916,5
	Budget	1889-90	1,711,2	5,0		1,513,0	1,860,0	5,089,2
	Revised	1889-90	1,819,1	10,5		1,512,1	2,004,0	5,345,7
	Accounts	1889-90	1,791,1	12,2		1,487,9	2,012,7	5,304,2
Duty on Imported Salt	Accounts	1888-89		26,4	2,272,9	3	2,8	2,302,4
	Budget	1889-90		130,0	2,309,7	4	2,3	2,442,4
	Revised	1889-90		117,0	2,2[illegible]8,2	2	3,0	2,358,4
	Accounts	1889-90		119,0	2,258,4	1	2,6	2,380,4
Miscellaneous	Accounts	1888-89	17,1		8,8	13,9	5,3	45,1
	Budget	1889-90	16,3		8,3	11,7	4,3	40,6
	Revised	1889-90	18,3		11,8	19,3	6,5	55,9
	Accounts	1889-90	17,3		12,3	18,6	6,7	54,9
Upper Burma	Accounts	1888-89		2				2
	Budget	1889-90		1,0				1,0
	Revised	1889-90		4				4
	Accounts	1889-90		8				8
TOTAL	Accounts	1888-89	1,852,0	30,9	2,281,7	1,649,9	1,861,1	7,675,6
	Budget	1889-90	1,868,4	136,0	2,318,0	1,800,0	1,907,5	8,029,9
	Revised	1889-90	1,990,0	127,9	2,250,0	1,764,6	2,060,0	8,192,5
	Accounts	1889-90	1,959,2	132,0	2,270,7	1,756,8	2,069,0	8,187,7

21. It was explained in the last report that the Salt Revenue had been retarded towards the end of 1888-89 by unfounded rumours of abatement of duty, this being chiefly the case in Bombay. Similar causes were absent in 1889-90, and the total revenue in that year exceeded the Actuals of 1888-89 by 512,1 and the Budget by 157,8. The *Sale of Government Salt* in Northern India was larger owing to increased demands for the Punjab Mines Rock salt in the North-Western Provinces. In Madras the Budget provided for the manufacture and sale by the State of four lakhs of maunds of salt which, it was thought, would be required to prevent prices being unduly raised by a combination among licensees, but prices fell everywhere, and the project was only partially carried out. The improved revenue from *Excise on Local Manufacture* is caused in India by the extensions of the Indian Midland Railway and the higher price of Liverpool salt, owing to which causes the Sambhar commodity found a market over a greater area in the east. In Madras the falling-off in prices led to greater consumption, and in Bombay the increase represents chiefly the recovery of the loss already mentioned, which was suffered in the previous year. The *Duty on Imported Salt* realized in Burma in 1888-89 was very low, owing to large stocks previously held in the country. In Bengal the consumption of imported salt was checked by the action of the English Salt Syndicate, which raised the price of salt considerably, and also by higher rates of freight. As already stated, these higher prices enabled the Sambhar Salt to supersede

A—PRINCIPAL HEADS OF REVENUE—*continued*

III.—Salt—*continued*

the imported article in some parts The head *Miscellaneous* includes rents of warehouses, fees and cesses, and recoveries of charges for carriage and freight, and the increase under it in Bengal proceeded from a more extensive use of Government warehouses, on the reduction in the rate of rent, and from the larger quantities of salt bonded owing to the rise in price In Madras higher rates of cess were levied in excise factories to cover charges incurred by Government on licensees' works

IV.—Stamps

			India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Court fee Stamps	Accounts	1888 89	22 7	112 1	51 7	53 6	1,008 8	195 1	253 8	380 5	260 0	2,619 6
	Budget	1889 90	23 6	113 8	55 6	56 1	1 049 0	496 5	253 3	375 5	272 0	2,695 1
	Revised		23 6	113 9	60 0	59 6	1 027 0	517 8	256 8	398 5	282,1	2 734 2
	Accounts		21 9	115 5	59 9	59 0	1,034 9	523,2	256 5	4[illegible] 2,7	283 1	2 700 0
Commercial and other Stamps	Accounts	1888 89	21 5	41 7	31 3	18 7	365 1	162 9	131 6	225 9	184 0	1 188 7
	Budget	1889 90	21 1	41 7	31 8	16 9	360 0	161 0	133 1	222 5	182 0	1,176 1
	Revised		22 0	41 3	39 1	20 0	380 7	161 0	29 6	238 5	188 6	1 227 1
	Accounts		21 0	41 1	38 9	20 9	377 9	168 0	123 3	210 0	190 0	1 2 0 1
Fines and Penalties and Miscellaneous	Accounts	1888 89	3	4	2 1	4	10 0	3 0	3 8	7 2	17 7	71 9
	Budget	1889 90	3	5	1 6	1	11 0	2 5	3 6	7 0	1 0	72 9
	Revised		3	8	2 1	1	12 3	3 2	3 6	8,0	19 3	80 0
	Accounts		3	8	1 6	1	11 0	3 0	3,8	7 5	49 2	77,6
Upper Burma	Accounts	1888 89			13 9							13 9
	Budget	1889 90			15 1							15 1
	Revised				19 2							19 2
	Accounts				19 9							19 9
TOTAL	Accounts	1888 89	41 5	157 5	10 0	72 7	1 383 9	661 0	389 2	613 6	490 7	3 927 1
	Budget	1889 90	45,0	159,0	107 1	73 4	1 120 0	660 0	390 0	605 0	500 0	3 959 5
	Revised		45 8	159 0	120 7	80 0	1 120 0	685 0	390 0	610 0	520 0	1 060 5
	Accounts		46 2	160 7	120,3	80 3	1,123 8	691 2	389 6	650 2	522 6	4 087 9

22 The Stamp revenue generally exhibits the same tendency to a gradual increase as in previous years

23 The head *Court-fee Stamps* shows a material improvement in every province, due generally to increased litigation, and in a minor degree to a change in the law affecting Succession certificates under the Succession Certificate Act (Act VII of 1889) Bengal more than recovered the ground lost in 1888 89, though not quite to the extent anticipated in the Budget The enlarged actuals under *Commercial and other Stamps* are attributed in Burma, Madras, and Bombay to greater activity in trade, in Assam to large sales of land to cultivators in the district of Sylhet, and in Bengal to the execution of a larger number of deeds and to larger sales of Adhesive and Bills of Exchange Stamps The slight decline in the Punjab is attributed to a good harvest, which diminished the number of instruments of mortgage and sale executed by the agricultural classes during the year The head *Fines and Penalties and Miscellaneous* generally fluctuates, the rise in the Central Provinces is connected chiefly with the recovery of deficient duty on documents pertaining to the division of property of deceased minors in the Saugor district, and in Bengal and Bombay the Actuals of 1889-90 included special receipts on account of duty on debentures compounded The rise in the *Upper Burma* revenue follows from the opening of more law courts in the country, and the more efficient administration of the Stamp Act

V.—Excise.

			India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
License and Distillery Fees and Duties for the sale of Liquors and Drugs	Accounts	1888 89	71 5	200 5	176,4	53 1	928 9	506 9	106 5	985 7	851 6	3 884 1
	Budget	1889 90	71 9	202 8	19[illegible] 1	50 7	889 0	512 0	107 1	991 5	865 5	3,887 2
	Revised		7[illegible] 9	208 9	2[illegible]1 6	57 2	859 0	505 6	113 3	1 057 9	871 3	3 977 7
	Accounts		83 1	208 7	212 8	58 0	889 2	502 3	116 9	1,085 5	861,8	4,018 3
Opium	Accounts	1888 89	2 5	41 9	121 2	163 6	159 8	53 6	37 9	60 8	121 5	765,8
	Budget	1889 90	2,4	41 1	125 0	162 6	160 2	52 5	38 9	67 5	116 5	767 0
	Revised		6 9	44 0	125 0	172 0	160 2	60 5	11 2	60 7	127 0	797,5
	Accounts		2 8	14,2	126,5	173 7	157 6	61 1	11 6	52 1	122,5	782 1
Other Receipts	Accounts	1888 89	5	2 0	1		5	1,2	2	1 0	6 3	11 8
	Budget	1889 90	5	8	2		8	6	2	1,0	8 0	12 0
	Revised		7	2 1	1		8	1 9	5	1 1	6 7	14 5
	Accounts		6	2,4	3		7	2 0	6	2 3	6,7	15 6

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

V.—Excise—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Upper Burma	Accounts	1888-89			43,7							43,7
	Budget	1889-90			61,1							61,1
	Revised	1889-90			47,7				...			47,7
	Accounts	1889-90			45,6							45,6
TOTAL	Accounts	1888-89	74,5	211,1	341,1	216,7	1,089,2	561,7	144,6	1,017,5	982,4	4,705,4
	Budget	1889-90	77,8	215,0	379,7	213,3	1,050,0	565,0	146,5	1,060,0	990,0	4,727,3
	Revised	1889-90	87,5	235,0	397,7	220,2	1,020,0	568,0	155,0	1,120,0	1,005,0	4,837,4
	Accounts	1889-90	86,5	255,3	415,2	231,7	1,047,5	565,4	159,1	1,110,2	991,0	4,891,9

24. The Excise Revenue has been almost stationary in all provinces, except Burma and Madras.

25. The *India* revenue was higher in 1889-90, owing chiefly to realization of arrears on account of the previous year, and also to a change of contract in Ajmere, which led to prompter collection. The Revised Estimate under Opium included 4,0 on account of transit duty on opium imported into the Punjab, but the amount was finally brought to credit in the Punjab accounts. The Budget in the *Central Provinces* was fixed at a low figure with reference to the failure of the monsoon in 1887-88, but the substitution of outstills for sadar distilleries, and contract stills in certain districts, together with favourable harvests, produced some increase in the Actuals. The rise in Excise "Opium" flowed from a greater demand for the drug, as explained in paragraph 20, and the budget for "Other Receipts" was too low. There were large importations of Madras liquor into *Lower Burma* in 1889-90 in anticipation of the increase on 1st April 1890 of the duty from R4 to R5 per gallon of distillery liquor, and this, together with the resumption by the Local Administration of the share of the revenue formerly credited to the Municipal and Town Funds, considerably enhanced the receipts of the year. The *Upper Burma* Budget was too high, the revenue officers having no facts to guide them in framing it correctly. The bulk of the improvement in *Assam* proceeded from exceptionally high prices obtained for the leases of country spirit shops, and from greater competition for opium licenses. As regards *Bengal*, the Budget was pitched low, in view of the unfavourable condition of the crops, and the contemplated changes in the administrative system, and has been closely followed by the Actuals. The Revised made too large an allowance for reductions in the receipts from license fees on account of the new settlements. In the *North-Western Provinces*, the License and Distillery Fees realized in 1889-90 are low as compared with the Actuals of the previous year and the Budget, and the falling off is attributed to high prices of food grains, and the success of the temperance movement in some of the large cities. The improvement under Opium has already been explained in paragraph 20. The larger collections in the *Punjab* resulted from increased vigilance in the suppression of illicit practices, from improvements in administration and also from the levy of higher fees; the rise in Opium resulted from larger imports of the Malwa drug as explained in paragraph 20. The great advance in the *Madras* revenue is due to the gradual and systematic enhancement of the duty on country spirits, in spite of which the issues from distilleries were larger, owing, it is believed, to better management, to an efficient preventive service, and to the extension of the Bombay system of taxing trees in some districts. The improvement is also attributed to some extent to the specially favourable character of the season in certain parts, and to the large number of labourers employed on Railway and other works. The import of opium was much smaller during the year than was expected. The *Bombay* figures indicate continued development of the excise revenue owing to efficient administration, though the Revised proved too high, owing to changes in the dates of payment of the tree-tax, and the tardy payment of certain duties which thus came to credit in the following year. The head "Opium" was affected by fluctuations in the price of the drug; there was an improvement over the Budget of 9,2 in the transit duty on account of larger purchases of opium in the Bombay and Malwa markets, when the prices went down, but this, on the other hand, was counterbalanced by smaller demands from Government depôts, which reduced the gain on sale proceeds by 3,2; the latter circumstance was not allowed for in the Revised.

VI.—Provincial Rates

			India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
District and Local Rates and Cesses	Accounts	1888-89	2,2		78,0	55,0		428,1	201,2	442,5	255,3	1,462,3
	Budget	1889-90	2,1		79,3	52,8		433,6	203,6	442,0	264,0	1,477,4
	Revised	1889-90	2,1		84,9	52,8		439,4	207,3	456,0	252,5	1,494,0
	Accounts	1889-90	2,1		85,3	53,2		439,4	210,4	467,9	255,8	1,514,1
Village Service Patwari and Chowkidari Cesses	Accounts	1888-89	3,3	36,2			..	32,3	121,3	251,1	28,3	472,5
	Budget	1889-90	3,4	35,4	..			254,0	115,7	226,0	26,0	660,5
	Revised	1889-90	3,4	35,4				260,3	131,5	264,7	30,5	725,8
	Accounts	1889-90	3,4	36,7				262,9	127,3	288,4	30,5	749,2

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

VI.—Provincial Rates—*continued*

		India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Education Cess	Accounts 1888-89	6	13,3				14,4	7		..	29,0
	Budget 1889-90	6	13,7				14,7				29,0
	Revised 1889-90	6	14,0				14,7				29,3
	Accounts 1889-90	6	13,5				14,9				29,0
Road Cess	Accounts 1888-89		11,4			346,9	4,5	6			363,4
	Budget 1889-90		14,9			335,0	4,8		1		354,8
	Revised 1889-90		15,1			335,0	4,8		1		355,0
	Accounts 1889-90		11,8			382,9	4,8				402,5
Public Works Cess	Accounts 1888-89					379,8			5,1		385,2
	Budget 1889-90					387,8			4,5		392,3
	Revised 1889-90					395,1			5,2		400,3
	Accounts 1889-90					391,2			5,4		396,6
Famine Insurance Canals, and Railways	Accounts 1888-89		13,1				162,2	67,7			243,0
	Budget 1889-90	•	13,1				161,1	68,5			216,3
	Revised 1889-90		13,6				166,3	60,7			240,6
	Accounts 1889-90		11,1				166,7	64,5			242,3
Rate on Wards Estates	Accounts 1888-89					9,0		5			9,5
	Budget 1889-90					8,1		4			8,5
	Revised 1889-90		3,2			8,1		5			11,8
	Accounts 1889-90		3,3			8,2		5			12,0
District Post Cess	Accounts 1888-89		3,1			35,9	3,6	5			43,2
	Budget 1889-90		3,5			35,0	3,7				42,2
	Revised 1889-90		3,5			35,0	3,7				42,2
	Accounts 1889-90		3,4			37,1	3,7				41,2
Original Rates in Oudh	Accounts 1888-89						17,9				17,9
	Budget 1889-90						18,3				18,3
	Revised 1889-90						18,3				18,3
	Accounts 1889-90						18,6				18,6
Other Miscellaneous Cesses	Accounts 1888-89	1,5				26,8					28,3
	Budget 1889-90	1,9				26,8					28,7
	Revised 1889-90	1,7				26,8					28,5
	Accounts 1889-90	1,6									1,6
TOTAL	Accounts 1888-89	7,6	80,4	78,0	55,0	795,4	663,0	392,3	699,0	283,6	3051,3
	Budget 1889-90	8,0	80,9	79,3	52,8	792,7	89[illegible]	88,2	672,6	240,0	3258,0
	Revised 1889-90	7,8	84,8	81,9	52,8	800,0	[illegible]07,[illegible]	400,0	725,0	283,0	3315,8
	Accounts 1889-90	7,7	85,8	85,3	53,2	819,4	911,0	399,7	761,7	286,3	3410,1

26 As stated in previous reports, the receipts under this head are largely subject to the same influences as the collections of Land Revenue, and the explanations given for variations in the amounts of the latter apply generally to the former. Special points affecting this head alone are noticed here. The most important divergence from the Actuals of the previous year occurred in the North-Western Provinces, the *Patwari Cess* having been reimposed with effect from 1st April 1889. In Madras also there is a considerable increase over both the Actuals of the previous year and the Budget; this increase occurred in both *District and Local Rates* and *Village Service, &c., Cesses*, and appears to be chiefly due to more prompt collection of the demand, while in one district at least the local rate was enhanced. In the Central Provinces the *Famine Insurance* receipts were enhanced by a revised system of assessment for the zemindars, or large landholders; special rates for the management of *Wards' Estates* were also levied for the first time during the year. The excess in Bengal under *District Post Cess* represents arrears recovered in three districts. The amount hitherto shown in this province under *Miscellaneous Cesses* represented a transfer from Local to Provincial of the proportional cost of the combined establishment entertained for the collection of *Road Cess*. This transfer was made by deduction from the gross credit for *Road Cess*, but the classification has now been changed, and in the accounts of 1889-90 the gross amount has been shown under *Road Cess*.

VII.—Customs

		Burma	Bengal	Madras	Bombay	TOTAL
Sea Customs						
Import Duties	Accounts 1888-89	101,5	216,1	114,0	260,8	692,4
	Budget 1889-90	110,0	213,0	114,0	258,9	69[illegible]
	Revised 1889-90	110,0	240,0	113,8	269,7	73[illegible]5
	Accounts 1889-90	112,5	244,6	114,8	274,1	746,0

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

VII.—Customs—*continued*

			Burma	Bengal	Madras	Bombay	Total
Export Duties	Accounts	1888 89	372,4	171,0	47 0	24,9	615,3
	Budget	1889 90	420,0	207,0	45,5	24,0	696,5
	Revised	1889 90	480,0	155 0	50,0	32,0	717,0
	Accounts	1889 90	481,0	160,8	48,6	32,5	722,9
Other Receipts, including *Land Customs*	Accounts	1888 89	2,5	4 7	11,1	6,5	25,1
	Budget	1889 90	2,5	5,9	10,5	7,1	26,0
	Revised	1889 90	2,5	5,0	17,0	12 3	36,8
	Accounts	1889 90	2,5	5,5	17,5	12,3	37,8
Total	Accounts	1888 89	476 4	391,8	172,4	292,2	1,332 8
	Budget	1889 90	532,5	425,9	170,0	290,0	1,418,4
	Revised	1889 90	592 5	400,0	180,8	314,0	1,487,3
	Accounts	1889 90	596,0	410,9	180,9	318,9	1,506,7

27 The largest portion of the improvement occurred in Burma and chiefly under *Export Duties*.

28 The increased receipts on account of *Import Duties* in 1889-90 were due to larger importations of kerosine oil generally, of arms and ammunition in Bengal and of spirits in Bombay, and to some extent also to an enhancement of the rate of duty on imported spirits about the middle of March 1890 As regards *Export Duties*, the rice crop in Burma was exceptionally good, which led to large exports from the country, while the reverse was the case with Bengal, where high prices ruled during the greater part of the year In Bombay, again, the exportations of rice to Zanzibar, Mozambique, and other foreign ports were larger in consequence of the satisfactory crop of 1889 The head *Other Receipts* includes in Bengal large recoveries on account of demurrage, in Madras the excess occurred chiefly in Land Customs levied on large exports of rice from Tanjore to Ceylon *via* Karikal The increase under the same head in Bombay is due chiefly to the transfer to revenue in the accounts of 1889-90 of the balance of extra-work and Sunday fees recovered during several years by the Commissioner of Customs from ship-owners and others These fees were previously placed to credit of a deposit account and were partly utilized in remunerating officers of the Preventive Department for night work Larger recoveries of fines and forfeitures inflicted under the new Merchandise Marks Act explain also part of the increase

VIII.—Assessed Taxes

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
213,7	India	214,3	210,7	210,0
41 4	Central Provinces	40,7	45,0	45,7
45,9	Burma	46,7	52,0	56,1
21 5	Assam	21,8	22,0	22,0
391,1	Bengal	390,0	405,0	416 7
216,7	N.-W. Provinces and Oudh	214,0	216,0	219,2
102,2	Punjab	100,6	111,9	112,0
151,2	Madras	152,5	162,5	165,0
337,2	Bombay	334,7	342,0	348 6
1,520,9	Total	1,515,3	1,567,1	1,595,3

29 As usual, the India figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-Civil Departments from the salaries of Government officers The details are given below —

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
96,3	Civil Department, India	99,3	96,0	94,8
52 8	Military Department	52,0	52,7	51,5
48,8	Public Works Department	46,7	45,9	47,6
2,2	Marine Department	2,0	2,2	2,1
6,2	Post Office Department	6,7	6,4	6,5
7,4	Telegraph Department	7,6	7,5	7,5
213 7	Total as above	214,3	210,7	210,0

30 As regards the Civil Department, the India Estimate proved too high, but the other provinces, especially Bengal, shew satisfactory improvement due almost entirely to revision of assessments The improvement is said to be conspicuous chiefly at the Presidency towns A part of the increase in Burma is ascribed to the

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

VIII —Assessed Taxes—*continued*

increase of Government Establishments in the country and the extended area over which the tax was levied in Lower Burma In Madras the collections included some arrears of 1888 89, the current collections appear also to have been more promptly effected in 1889 90 The differences under Non-Civil Departments are unimportant and require no special notice

IX —Forest Revenue

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total
I												
Timber and other Produce removed by Government Agency	Accounts	1888 89	19,0	16,0	198,8	7	5,7	61,1	6,7	31,8	138,7	536,5
	Budget	1889 90	19,5	15,5	153,4	1	8,5	62,6	50,9	39,1	167,1	516,7
	Revised		21,5	11,2	216,7	3	10,3	67,0	68,8	10,4	171,2	607,1
	Accounts		22,7	10,4	211,9	8	7,9	70,7	55,0	31,9	158,3	571,6
II												
Timber and other Produce removed by Consumers or Purchasers	Accounts	1888 89	5,8	98,7	10,9	25,8	59,7	80,3	39,2	112,6	136,5	599,5
	Budget	1889 90	5,5	100,4	30,7	23,7	57,8	75,1	35,8	111,1	124,6	561,7
	Revised		5,6	99,2	62,2	27,8	59,2	79,7	23,0	109,0	136,6	602,3
	Accounts		4	100,7	61,8	32,1	65,7	93,1	32,8	116,7	141,8	659,9
Other Receipts	Accounts	1888 89	1,8	3,4	21,2	3,0	2,3	1,9	3,7	1,1	9,8	55,1
	Budget	1889 90	1	3,2	30,9	2,7	2,7	3,7	3,2	2,3	9,1	58,2
	Revised		1,9	3,1	27,6	3,9	3,5	4,7	5,4	3,1	10,1	61,6
	Accounts		1,8	4,5	31,8	5,0	3,3	7,6	1,3	5,2	10,7	74,2
Upper Burma Receipts	Accounts	1888 89			158,0							158,0
	Budget	1889 90			130,0							130,0
	Revised				175,1							175,1
	Accounts				180,6							180,6
TOTAL	Accounts	1888 89	26,6	118,1	418,9	30,4	67,7	143,3	101,6	151,5	285,0	1,319,1
	Budget	1889 90	25,1	119,1	345,0	26,5	69,0	141,1	[illegible]	152,5	[illegible]	1,269,6
	Revised		29,0	113,8	481,6	[illegible]	73,0	151,1	95,2	152,5	317,9	1,410,4
	Accounts		28,7	115,6	494,1	37,9	76,9	171,1	92,1	155,8	313,8	1,486,8

31 The improvement in Burma is specially noticeable, the Budget was fixed at a figure considerably below the Actuals of the previous year, which, however, were left far behind by the Actuals of 1889 90, a large proportion of the improvement occurred in Upper Burma The improvement in North-Western Provinces and Bombay was also marked

32 In *India* the sale proceeds of timber removed by Government agency in the Andamans were under estimated, while in Coorg the Budget for timber removed by consumers and purchasers was not reached, owing to the prevalence of sickness among the working class in the busy season and to the postponement till the following year of the realization of certain rents, due in the year The improvement under "Other Receipts," is due largely to the imposition of a tax on fuel sales in Beluchistan, which was not anticipated in the Budget The falling off in the *Central Provinces* is attributed to reduced demands for Government timber, accompanied by an increased supply from the Malguzari and Zemindari forests, and to the cessation of the demand for sleepers and scantlings in one district and for grass for the Commissariat Department in another The decline from the above causes was partially counterbalanced by an improvement of 1,3 in the revenue from private forests, owing to a revision of settlement with certain Zemindars in the Raipur district The very satisfactory improvement in *Burma* is due generally to rising prices, and an exceptionally favorable season for floating down timber Of a total increase of 98,5 in *Lower Burma*, as compared with the Budget, 75,1 occurs in the Pegu Circle and the remainder in the Tenasserim Circle the removals of timber, especially teak being unexpectedly large in both circles, there was also an unexpectedly large sale of cutch The *Upper Burma* Actuals include 5,9 as penalty for short outturn in the previous year, and the balance of the increase is due to favorable floods which facilitated drift operations As regards *Assam*, greater activity prevailed in the timber trade in Cachar, Goalpara, Kamrup, and Lakhimpur There were also some unexpected sales of timber from the experimental works at Goalpara, which, together with larger imports of timber from Manipur, Khasi Hills, and Hill Tipperah, as well as improved sales of trees in the Zemindari Forests in the Garo Hills, and of some consumption permits in Cachar and Sylhet, brought about an increase in the revenue In *Bengal* an unexpected demand for timber arose in Julpaigori and the Sunderbuns, which gave an improvement of 7,9 under timber removed by consumers or purchasers On the other hand, the sale proceeds of bamboos in Palamow realized 6 less than expected, but there was an equivalent increase in various fees and fines levied in Chittagong and the Sunderbuns It was explained in the last report that the demands for indigenous timber in the *North-Western Provinces* were stimulated by the closing of the Nepal forests, this again caused an increase of 14,8 in 1889-90 over the Budget, which chiefly represented the additional demands, both for Railway sleepers and scantlings, and for dry and dead timber The prevalence of higher prices for timber in the

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

IX.—Forest Revenue—*continued*

plains, together with favourable weather, and a plentiful supply of carriage, gave an impetus to the export trade also, and produced an advance of 9,1 in the revenue from removals of timber by private agencies. The other reasons assigned for the increase are (1) the recovery of the price of Railway sleepers supplied in previous years and estimated for in those years, (2) larger supplies of fuel to troops at Chakrata, and (3) better sales of timber, firewood and bamboos in the Dun and Saharanpur divisions and recoveries of grazing dues of previous years, as well as increased dues and fees for drift timber. In the *Punjab* the improvement under head I is partly counterbalanced by a reduction under the next head, owing to a fall in prices and to the Railway fuel in the Mooltan and Montgomery divisions having been worked out departmentally, instead of by purchasers as anticipated in the Budget. The increase of 1,1 under other receipts is connected chiefly with the drift and waif timber. The *Madras* actuals are, on the whole, better than expected, but there are considerable minor variations in the details. The revenue of the Southern Circle shows an improvement due (1) to the extensive sale of timber trees on Darkhast lands in North Arcot, Salem and Trichinopoly, (2) to the greater demand for Babul wood in South Arcot consequent on the extension of the Villupuram-Guntakal line, (3) to the supply of fuel to the Public Works Department in connection with the construction of the bridges in Cuddalore, (4) to the high prices obtained for firewood in Malabar, and (5) to large compensations obtained for violation of the Forest Laws. On the other hand, the receipts in the Northern Circle fell off owing to reduced demands for firewood and charcoal in the Nellore and Kurnool districts, and to lower prices realized at the sales of red wood roots and stumps in Cuddapah. Also the full value of Sal sleepers supplied from Ganjam was not paid during the year, and there was no demand for iron wood sleepers in Godavari. In *Bombay* the total improvement of revenue, as compared with the Actuals of the last year and the Budget, amounts to 28,8 and 13,0 respectively. The comparison between heads I and II cannot be made separately, as a change in the system of working the forests in some districts has led to the transfer of revenue from one head to the other. The excess over Actuals of last year includes 22,4 due to indents for firewood by certain owners of Cotton Mills newly established in the Hyderabad district, and to larger supplies of firewood at Quetta to the North-Western Railway. As compared with the Budget, the results were better in the Northern Circle under grazing and fodder-grass, and in the Southern Circle chiefly in the supply of jungle-wood logs and of bamboos as well as sales of grass and other minor produce.

X.—Registration.

		India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Fees for registering Documents	Accounts 1888-89	1,6	5,8	3,0	3,2	101,2	25,0	18,4	93,2	46,0	300,4
	Budget 1889-90	1,1	5,7	3,1	3,3	103,8	21,6	18,2	92,2	46,0	298,3
	Revised 1889-90	1,5	5,8	3,4	4,1	112,3	25,6	17,6	98,3	47,0	315,6
	Accounts 1889-90	1,6	6,1	3,4	4,2	111,6	26,0	17,9	99,3	17,9	321,0
Fees for copies of Registered Documents	Accounts 1888-89	2	2,4	1		2,3	8,3	4,1	2,4	7	20,8
	Budget 1889-90	2	2,5	1		2,5	7,7	1,5	2,4	7	20,6
	Revised 1889-90	1	2,4	1		2,2	8,6	4,2	2,4	8	20,8
	Accounts 1889-90	2	2,6	1		2,1	8,9	4,3	2,5	8	21,5
Other Receipts	Accounts 1888-89		1,3	1		2,9	4,7	1	3	7	16,1
	Budget 1889-90		1,2	1		3,7	4,7	1	4	8	11,0
	Revised 1889-90		1,4	1		3,0	4,3	1	3	7	9,9
	Accounts 1889-90		1,5	1		3,3	4,3	1	9	7	10,9
Upper Burma Receipts	Accounts 1888-89			4							4
	Budget 1889-90			1,2							1,2
	Revised 1889-90			4							4
	Accounts 1889-90			1							4
TOTAL	Accounts 1888-89	1,8	9,5	3,6	3,2	109,1	38,0	22,9	95,9	47,4	331,7
	Budget 1889-90	1,6	9,4	4,5	3,3	110,0	37,0	22,8	95,0	47,5	331,1
	Revised 1889-90	1,6	9,6	4,0	4,1	117,5	38,5	21,9	101,0	48,5	346,7
	Accounts 1889-90	1,8	10,2	4,0	4,2	120,0	39,2	22,3	102,7	49,4	353,8

33. There is more or less tendency to rise everywhere except in the Punjab, where the revenue has fallen back.

34. The Budget for *Upper Burma* allowed for the opening on 1st April 1889 of a large number of new offices, but they were not opened till later in the year. The enlarged receipts in *Assam* flowed from more numerous purchases of land by cultivating ryots, rendered possible by their prosperous condition and a more general recognition of the advantages of Registration. In *Bengal*, on the other hand, a similar effect was produced by bad harvests and higher prices of food grains, necessitating the execution of a larger number of deeds. The comparatively large increase in *Madras* under "Other Receipts" in 1889-90 occurs in the receipts on account of Search fees under the Land Improvement and Agriculturists' Loans Acts in the District of Trichinopoly.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

XI.—Tributes from Native States

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	TRIBUTES AND CONTRIBUTIONS OF R5,000 AND OVER—			
	India—			
18,2	Oodeypur	20,0	20,0	26,9
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Punjab—			
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
	Bombay—			
54,2	Kathiawar	55,4	54,9	55,9
18,7	Kutch	18,7	18,7	18,7
36,2	Baroda State	32,2	38,7	42,4
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
13,6	Bhopal Levy (Bhopal)	18,2	18,2	18,2
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
3,4	Malwa Bheel Corps	3,4	3,4	3,4
	Bombay—			
7,6	Southern Mahratta Horse	8,3	8,9	8,8
	TRIBUTES AND CONTRIBUTIONS UNDER R5,000—			
20,2	India	21,7	22,4	22,5
21,6	Central Provinces	23,1	25,6	26,1
14,8	Upper Burma	43,4	28,5	19,2
4,7	Punjab	4,8	4,3	4,3
1,3	Madras	1,3	1,9	1,9
6,0	Bombay	6,0	6,0	4,9
	FEES ON SUCCESSION TO NATIVE STATES—			
1,6	India	2,8	2,3	1,4
	Punjab	1		
3	Bombay	8	8	3
213,4	TOTAL INDIA	222,5	222,7	228,8
21,6	" Central Provinces	23,1	25,6	26,1
14,8	" Upper Burma	43,4	28,5	19,2
27,8	" Punjab	28,0	27,4	27,4
344,6	" Madras	344,6	345,2	345,2
123,0	" Bombay	121,4	128,0	131,0
745,2	GRAND TOTAL	783,0	777,4	777,7

35 The excess of 6,9 in the Oodeypur tribute under *Tributes and Contributions of R5,000 and over* is partly nominal, being due to a change in the method of adjustment, explained in the last report The short recovery from Kathiawar in 1888-89 was made up in 1889-90 As regards the Baroda tribute, the demands of the year were reduced in the Budget by 5,3, owing to the expected refund of certain charges incurred by the Gaekwar in connection with the late Gaekwar contingent, but some doubt having existed regarding the exact amount due, the deduction was not allowed in the year The remainder of the difference between the Budget and

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded*

XI.—Tributes from Native States—*continued*

Actuals is made up of 1,3 representing recovery of arrears, and 3,6 paid in advance by the Mahikantha State in March 1890 out of the dues of the following year The excess receipt on account of Southern Mahratta Horse under *Contributions for special Military Forces* in 1889-90, as compared with the Budget and the Actuals of the past year, arises from changes in the date of payment as stated in the last report. The *Tributes and Contributions under R5,000* received in India and Central Provinces were better than the estimates, owing to recoveries of arrears from Silana and Chhatisgarh respectively, and also to certain advance payments in the latter province In Burma the amounts due were not realized, specially from the Shan States, and there were also short recoveries in Bombay Under *Fees on Succession to Native States* the Nazarana due from certain States were reduced in India, and the Rana of Var in Bombay did not pay his Nazarana during the year

Section A.—DIRECT DEMANDS ON THE REVENUE.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
9,737,9	Expenditure	9,730,0	9,014,5	8,909,6

36 The most important feature in this group is the reduction of 759,2 and 992,8 in the opium expenditure as compared with the Budget and the Actuals of 1888-89, owing to the failure of the opium crop The charges for collection of Land Revenue shew an increase of 110,2 in 1889-90 as the result generally of improvement in the collections The excise expenditure was also enlarged in Bengal by the re-establishment of central distilleries under proper supervision. On the other hand, the grants for manufacture and purchase of salt were not fully utilized in India, Madras and Bombay, and there were other minor savings from the Budget noted in detail below —

I.—Refunds and Drawbacks.

			India	Central Provinces	Burma	Assam	Bengal	N-W P and Oudh	Punjab	Madras	Bombay	TOTAL
Land Revenue	Accounts	1888 89	5	2	2 3	7	1 8	3 5	3 1	11,4	15,2	41 7
	Budget	1889 90	5	1	1 5	7	4,0	3 7	4 3	9 4	13 0	37,2
	Revised	1889 90	5	1	1 6	6	6 0	5 4	9 9	11,4	12 8	48,3
	Accounts	1889 90	4	2	1,4	3	4,6	4,2	9,8	15 3	14 3	50,5
Salt	Accounts	1888 89	9,6		2 6		22 6			2,8	7 7	45,3
	Budget	1889 90	5		1 5		22 0			1	7 5	31 9
	Revised	1889 90	3 0		1,8		22 0			1	7 9	35 1
	Accounts	1889 90	2 7		2 6		23 6			7	6,2	35,8
Stamps	Accounts	1888 89	4	1 5	1 0	4	12 2	8 5	4 0	7 9	7 6	43 5
	Budget	1889 90	3	1,2	9	5	14 6	8 8	3 2	7 7	8 4	45 6
	Revised	1889 90	4	1 6	1 6	3	11 6	9 7	3 6	7 9	9 1	45 8
	Accounts	1889 90	1	1 4	1,6	3	12 0	9 5	3 9	8 2	9 8	47 1
Customs	Accounts	1888 89			8 2		14 0			2 7	6 0	30 9
	Budget	1889 90			9 0		13 1			1 8	26 0	49 9
	Revised	1889 90			10 9		11 1			5 2	21 8	49 0
	Accounts	1889 90			11 0		10 9			5,0	21,6	48 5
Assessed Taxes	Accounts	1888 89	8	3	1	1	4 1	2 7	2 2	2 6	3 4	16 3
	Budget	1889 90	8	5	1	1	4 0	3 2	1 9	1 6	1 0	16 2
	Revised	1889 90	7	3	1 2	1	4 0	2 2	1 2	1 8	2,9	14 4
	Accounts	1889 90	6	2	1,5	1	3,3	2 1	1,4	1 5	2 9	13 6
Other Revenue Refunds	Accounts	1888 89		1	2 6	2	16 9	1 2	6	2 8	21 5	45 9
	Budget	1889 90		1	2 0	5	6 3	1,3	1	2 0	24 7	37 3
	Revised	1889 90		1	9	9	6 2	4,2	3	3 8	24 5	40 9
	Accounts	1889 90		1	5	1,0	5 1	1 0	4	4 6	24 8	40 5
Upper Burma	Accounts	1888 89			5 0							5 0
	Budget	1889 90			3 0							3,0
	Revised	1889 90			5 5							5,5
	Accounts	1889 90			5,0							5,0
TOTAL	Accounts		11 3	2 1	21 8	1,4	71 6	17,9	9 9	30 2	61 4	228 6
	Budget	1888 89	2 1	1 9	18 0	1,8	64,0	17 0	9 8	22 9	83 6	221 1
	Revised		1 6	2 1	23 5	1,9	60 9	21 5	15 0	30 5	79 0	239 0
	Accounts	1889 90	4 1	1 9	23,6	1,7	59,5	19 8	15 5	35,3	79 6	241,0

37 These refunds are liable to considerable fluctuations The large payments in *India* under Salt in 1888-89 followed the erroneous imposition of a higher duty as explained in the last report, and in 1889-90 no provision was made in the Budget for a refund of 2,5 to the Bikaneer State, which had to be granted during the year In *Burma* certain unexpected payments were made to Municipalities and Cantonment Funds in compensation for losses sustained by them on account of the abolition of Land Rates in lieu of Capitation Tax in those towns in which Income Tax had been levied The excess over Budget in *Upper Burma* was chiefly under Land Revenue Under "Other Revenue Refunds" the Actuals in *Burma* and *Bengal* included in 1888 89 certain re-adjustments of wrong credits, special refunds of Excise Revenue amounting to 2,8 were made in the *N-W. Provinces* on account of certain contracts having been cancelled The large Land Revenue refunds in the *Punjab* include 7,8 transferred to the Public Works Department on account of Irrigation Revenue credited in the Civil Department in the accounts of the past two years In *Madras* also these refunds exceeded expectations, the sale by the Revenue authorities of certain lands for arrears of Land Revenue having been set aside by the High Court, and the value of the lands being refunded to the purchasers There is nothing special to notice as regards *Bombay,* except that the Budget for "Customs Refunds" provided for 21,1 as the Goa Government share of the common customs receipts for three years, but 13,6 on account of two years only were taken This reduction of 7,5 was partly counterbalanced by a special refund to a Native State of the duty levied on fire-arms imported for it

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

2.—Assignments and Compensations.

1888-89 Accounts			1889-90 Budget		1889-90 Revised		1889-90 Accounts	
		INDIA—						
		Salt and other Compensations—						
96,1		Jodhpur State	96,1		96,1		96,1	
68,8		Jeypur State	68,8		68,8		68,8	
31,3		Gwalior	31,3		31,3		31,3	
15,1		Bhurtpur	15,1		15,1		15,1	
12,5		Ulwar	12,5		12,5		12,5	
8,0		Bhawalpur	8,0		8,0		8,0	
9,0		Dholepur	6,0		6,4		6,0	
19,9		Meywar	20,4		20,0		20,2	
6,2		Indore	6,2		6,2		6,2	
18,6		Jodhpur and Jeypur States under the Sambhar Lake Treaty	21,0		20,1		20,1	
23,3		Other Compensations	23,3		23,8		23,3	
	308,8			308,7		308,3		307,6
		CENTRAL PROVINCES—						
	6,9	Compensations		6,8		6,8		6,4
		ASSAM—						
	3,8	Compensations		3,7		4,3		4,2
		BENGAL—						
2,0		Salt Compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0		2,0		2,0	
5,0		Bhooteas for the resumption of the Doars, Assam	5,0		5,0		5,0	
18,8		Other Compensations, &c.	21,2		21,2		21,0	
	25,8			28,2		28,2		28,0
		N. W. PROVINCES AND OUDH—						
	24,4	Compensations, &c.		24,8		24,8		23,8
		PUNJAB—						
	17,6	Compensations, &c.		16,9		16,3		16,2
		MADRAS—						
44,4		Salt Compensations to French Government, &c.	44,4		44,4		46,0	
14,7		Compensation to Travancore and Cochin on account of Customs Revenue	14,8		15,0		15,0	
26,5		Compensations in lieu of Resumed Lands	25,3		24,0		24,3	
28,6		Allowances to Inamdars and other Grantees	28,7		28,6		28,6	
2,4		Other Compensations	2,0		10,1		10,1	
	116,6			115,2		122,1		124,
		BOMBAY—						
90,1		Pensions in lieu of Resumed Lands	90,4		90,1		90,6	
779,8		Inamdars and other Grantees	783,4		789,6		789,0	
40,0		Goa Subsidy	40,0		40,0		40,0	
10,4		Goa Salt Pan and Customs Tariff Compensation	32,9		27,3		23,6	
62,0		Excise and other Compensations	90,4		93,6		91,0	
	982,3			1,037,1		1,040,6		1,034,2
	1,486,2	TOTAL		1,541,4		1,551,4		1,544,4

38. The payments to Dholepur under *India* in 1888-89 included arrears as stated in the last report, and the amounts of royalty paid to the Jodhpur and Jeypur States are regulated by the quantity of salt taken. In *Assam* certain new compensations were granted in the Kamrup district, owing to the substitution of the Tehsili for the Mouzadari agency for collection of revenue. The *Bengal* payments of 1889-90 include arrears on account of the past year, and in the *N.-W. Provinces* and the *Punjab*, the charges for pensions in lieu of resumed lands were less, owing to death of pensioners. In *Madras* the excess payment of 1,6 to the French Government represents an advance in February 1890, adjusted by deduction from the instalment due in April following, and the Actuals under other compensations include payments for two years, at 3,8 each, to the Pudukota State for suppression of Earth Salt Manufacture, together with 5 on account of the cost of destroying the salt works and other charges connected with the stoppage of the industry. These payments aggregating 8,1 were not contemplated in the Budget. As regards *Bombay*, the payments to "Inamdars and other Grantees" in 1889-90 exceed the Budget, which did not sufficiently provide for the revised survey rates adopted for the alienated revenue adjustments, an arrear payment of 7,3 paid to a minor inamdar on account of the allowances

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

2.—Assignments and Compensations—*continued*

due to him for ten years, but not claimed so long, is the chief cause of the difference between the Actuals of the two years. The Goa Salt Pan and Customs Tariff compensations are very irregularly drawn and arrears were due at the beginning of 1889-90, provision was accordingly made in the Budget for 17,7 representing three years' Customs Tariff compensation, and 15,2 on account of the Salt Pans, but 3,4 out of the latter remained undrawn at the end of the year, and only two years' Customs compensations were taken by the Portuguese Government. The payments for Customs and Excise compensations follow closely the Budget, but exceed the Actuals of 1888-89 by 29,0, owing chiefly to the payment to the Palanpur Durbar of opium compensation at 2,8 per annum in arrears from 1st October 1878.

3.—Land Revenue

			India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Charges of District Administration	Accounts	1888-89	26,1	101,8	75,7	55,1	283,3	661,9	180,9	352,3	283,4	2,020,5
	Budget	1889-90	27,2	110,9	78,2	56,3	288,8	679,3	181,5	3[illegible]5,4	90,1	2,070,7
	Revised	1889-90	26,4	109,0	77,2	54,9	283,0	680,7	182,9	359,2	281,7	2,035,0
	Accounts	1889-90	26,6	108,1	75,1	54,9	283,6	67[illegible],7	183,0	363,1	282,1	2,018,5
Survey and Settlement	Accounts	1888-89	13,1	12,2	22,5	14,3	26,9	66,2	58,6	101,3	97,7	442,8
	Budget	1889-90	11,6	19,8	26,8	16,0	34,1	63,5	70,0	96,3	109,5	477,6
	Revised	1889-90	13,7	15,0	26,0	11,2	31,2	54,0	60,0	95,2	103,3	442,6
	Accounts	1889-90	12,5	11,7	26,4	13,7	33,8	53,7	58,6	93,0	106,1	442,5
Land Records and Agriculture	Accounts	1888-89		3,8	12,2	1,8	6,7	8,4	3,8	5,2	6,8	48,7
	Budget	1889-90		4,7	12,6	1,8	7,4	7,4	3,6	5,0	7,4	49,9
	Revised	1889-90		4,3	13,2	2,0	7,4	7,1	3,1	5,5	5,1	47,7
	Accounts	1889-90		4,1	13,4	2,1	6,7	7,3	3,0	5,6	5,1	47,3
Management of Government Estates	Accounts	1888-89				1	34,4	17,4	1,5			53,4
	Budget	1889-90		1		2	29,1	17,1	1,5	..		48,3
	Revised	1889-90		1		1	32,0	17,0	1,5			50,7
	Accounts	1889-90				1	30,7	19,0	1,6			51,4
Commission on Collections	Accounts	1888-89	6		67,5	23,3		5		2,0	1	94,0
	Budget	1889-90	1,1		80,2	25,1		6		2,9	1	110,0
	Revised	1889-90	8	...	83,5	22,9		6		1,0	1	111,9
	Accounts	1889-90	1,6		77,3	22,4		5		4,5		106,3
Allowances to District and Village Officers	Accounts	1888-89						9,9	117,8	322,9	280,8	731,4
	Budget	1889-90						10,3	114,9	328,0	280,7	733,9
	Revised	1889-90						9,9	122,5	360,0	279,8	772,2
	Accounts	1889-90						9,6	125,1	365,1	278,6	778,4
Upper Burma Charges	Accounts	1888-89			103,6							103,6
	Budget	1889-90			119,2							119,2
	Revised	1889-90			132,1							132,1
	Accounts	1889-90			130,4							130,4
Other Charges	Accounts	1888-89	16,2					8		1,7		18,7
	Budget	1889-90	16,6					1		1,5		18,2
	Revised	1889-90	17,6					7		1,5		19,8
	Accounts	1889-90	16,7					7		1,4		18,8
TOTAL	Accounts	1888-89	56,0	147,8	281,5	91,6	351,3	765,1	362,6	785,4	668,8	3,513,1
	Budget	1889-90	56,5	165,5	317,0	99,4	359,4	778,6	371,5	789,1	687,8	3,627,8
	Revised	1889-90	58,5	158,4	332,0	94,1	353,6	770,0	370,0	825,4	670,0	3,632,0
	Accounts	1889-90	57,4	156,9	322,6	93,2	354,8	762,5	371,3	832,7	672,2	3,62[illegible],6

			Sterling	Exchange	Total
England	Accounts	1888-89	6	3	9
	Budget	1889-90	9	4	13
	Revised	1889-90	6	3	9
	Accounts	1889-90	4	2	6

Total including England	Accounts	1888-89	3,514,0
	Budget	1889-90	3,629,1
	Revised	1889-90	3,632,9
	Accounts	1889-90	3,624,2

39. The grant for the *Charges of District Administration* shews a saving in every province except Madras. Where not otherwise explained, the savings are due to the absence of a larger number of officers on leave or deputation. In the North-Western Provinces, part of the savings occurred in the grant for the pay of Kanungoes and Patwaris. The Punjab charges were enhanced, as compared with the previous year, by the grant of travelling allowances to Tahsildars and Naib-Tahsildars, with effect from 1st June 1889, but the Budget provision for these allowances was not reached. In Madras the large excess over the estimates was produced mainly by the presence on duty in India of a larger number of officers than usual, and by a special payment of 2,7 in the Tanjore District in connection with an appeal suit. The Bombay savings are distributed among various heads which need not be detailed here.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

3.—Revenue.—*continued.*

40 The *Survey and Settlement* charges are shewn below separately, according as they pertain to professional surveys or district settlements As stated in the last report, the professional survey charges represent the amount payable by the Provincial Governments on account of work done for them by the Survey Department, and this in 1889-90 was, on the whole, less than in the previous year In Bengal provision was made in the Budget for 11,1 for surveys, the exact locality of which had not then been decided, a large portion of this grant was not utilized, a recovery from the Local Government of 1,4 for Cadastral Maps, provided for in the Budget, was also not made In Madras large reductions in the Survey Department account for the saving in 1889-90, as compared with the previous year In Bombay the excess, as compared with the Actuals of 1888 89, is due almost entirely to a change, which came into force from 1st April 1889, in the method of adjusting the charges for boundary marks in Sindh By this change the outstanding advances for boundary marks and field establishments drawn in previous years were brought to account as Service Expenditure in 1889-90 The saving in the Actuals, as compared with the Budget in the same province, was due to recoveries made in connection with surveys in Native States As regards *District Settlement Charges* an additional grant was sanctioned in India for the Coorg Survey but was not fully utilized In the Central Provinces the expenditure is progressing rapidly, though not to the extent anticipated Burma spent large amounts for survey of unsettled tracts, while in Bengal the programme of work was not determined when the estimate was framed In the North-Western Provinces the settlement operations closed in certain districts earlier than anticipated, and in the Punjab the expenditure on Establishments was 5,3 less than expected, and there was also an error in the Budget

			India	Central Provinces	Burma	Assam	Bengal	N.-W. Provinces	Punjab	Madras	Bombay	TOTAL
Professional Survey Charges	Accounts	1888-89	10,7	10,9	18,3	11,2	18,0	20,2	3,5	69,7	89,9	252,4
	Budget	1889-90	11,2	6,6	18,5	12,4	28,9	9,0	3,8	65,0	102,4	257,8
	Revised	1889-90	11,5	5,5	19,2	10,9	21,2	8,3	3,8	64,5	97,2	242,1
	Accounts	1889-90	10,8	5,7	18,8	10,2	22,1	7,7	3,7	62,7	98,3	240,0
District Settlement Charges	Accounts	1888-89	2,4	31,3	4,2	3,1	8,9	46,0	55,1	31,6	7,8	190,4
	Budget	1889-90	4	43,2	8,3	3,6	5,2	51,5	66,2	31,3	7,1	219,8
	Revised	1889-90	2,2	39,5	6,8	3,3	10,0	45,7	56,2	30,7	6,1	200,5
	Accounts	1889-90	1,7	39,0	7,6	3,5	11,7	46,0	54,9	30,3	7,8	202,5

41 The rise in the charges for *Land Records and Agriculture* in Burma is attributed to an increase in the pay of the Director and to the purchase of certain instruments for which no provision had been made On the other hand, Bombay shews a saving due to the absence of the Director on deputation to Baroda, and to the reversion to the Survey Department of the officer specially employed in this Department In the Budget for the *Management of Government Estates* in Bengal the probable savings were taken at too high a figure The payments for *Commission on Collections* necessarily vary with the amounts of collections to be dealt with, and they were high in Burma and Madras In the former province, however, the rate of commission payable to unqualified Thoogyees had been reduced one per cent on collections above a certain limit The Budget was too high in Assam, in view of the fact that considerable reductions were being effected in the commission charges by the substitution of the Tahsili Agency for the Mouzadari System The India Budget omitted to provide for certain items The large expenditure in the Punjab under *Allowances to District and Village Officers* is chiefly on account of payments connected with the Patwari Fund, and in Madras it is due to the grant of a revised scale of allowances to the officers in some districts, and the disbursement of arrears in others. The increase in the *Upper Burma Charges* is due to the employment of a greater number of Revenue Officers and establishments, and to more extended survey operations in the country. The cadastral survey operations in the Kyaukse District cost 9,9, for which no provision had been made in the Budget

4.—Opium.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	BENGAL—			
54,3	Behar Agency Establishment and Contingencies	53,7	49,7	47,5
1,190,3	„ Cultivation and Manufacturing charges	1,146,3	711,6	678,2
72,4	Benares Agency Establishment and Contingencies	79,0	69,8	69,7
1,272,8	„ Cultivation and Manufacturing charges	1,076,0	815,1	800,5
3,0	Other Charges	3,8	3,8	3,7
1 4	India	1,4	1,3	1,3
2 6	Bombay	2,5	2,6	2,7
2,596,8	TOTAL	2,362,7	1,653,9	1,603,6
7	England	1,1	1,1	1,0
4	Exchange	5	5	5
2,597,9	TOTAL	2,364,3	1,655,5	1,605,1

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

4.—Opium—*continued*.

42. The charges on account of *Establishment and Contingencies* of the two Bengal agencies together were 9,5 less than the corresponding Actuals of 1888-89 and 15,5 lower than the Budget. Savings in both agencies occur chiefly in commission to Amlahs, and in Behar also under Salaries and Contingencies.

43. The details of the *Cultivation and Manufacturing Charges* are given below. These charges depend on the produce of opium to be dealt with. The opium year properly commences in August and September when advances are made to cultivators at prescribed rates according to the area to be taken up for cultivation. The crop is gathered about the end of March, and on the delivery of the crude drug in April and May the final settlement is made with reference to the weight and quality of the produce, after deduction of the advances already made. Accordingly, the payments to cultivators in one financial year comprise approximately the final payments in respect of the last crop and the advances on account of the next one. The estimates of the advances can be framed with tolerable accuracy with reference to the extent of cultivation to be undertaken, but as the final payments are regulated by the year's produce, they are liable to heavy fluctuations from year to year.

	Advances to Cultivators	Final Payments on delivery of the Crude Drug	Manufacturing Charges	Miscellaneous	TOTAL
1888-89					
Behar	298,1	828,0	10,6	53,6	1,190,3
Benares	181,9	1,022,5	18,9	49,5	1,272,8
TOTAL	480,0	1,850,5	29,5	103,1	2,463,1
1889-90					
Behar	292,1	341,1	4,2	40,8	678,2
Benares	211,9	526,2	15,6	46,8	800,5
TOTAL	504,0	867,3	19,8	87,6	1,478,7

44. The Budget for 1889-90 was based on the forecasts of produce of the standing crop furnished by the Opium Agents in January and February 1889, the expected production being taken at 58,800 chests, but owing to unfavorable weather the actual outturn amounted to 38,305 chests only.

5.—Salt.

		India	Burma	Bengal	Madras	Bombay	TOTAL
Establishment and Contingencies	Accounts 1888-89	83,2	2	2,1	134,1	102,9	322,5
	Budget 1889-90	88,1	4	2,2	140,2	106,9	337,8
	Revised 1889-90	83,7	1,0	8,9	140,1	106,0	339,7
	Accounts 1889-90	83,7	8	4,7	131,8	105,4	326,4
Manufacture and Excavation	Accounts 1888-89	38,1					38,1
	Budget 1889-90	41,2					41,2
	Revised 1889-90	26,3					26,3
	Accounts 1889-90	28,6					28,6
Purchase and Freight	Accounts 1888-89				15,1	36,9	52,0
	Budget 1889-90				36,0	46,9	82,9
	Revised 1889-90				26,6	28,0	54,6
	Accounts 1889-90				28,2	29,3	57,5
Total India	Accounts 1888-89	121,3	2	2,1	149,2	139,8	412,6
	Budget 1889-90	129,3	4	2,2	176,2	153,8	461,9
	Revised 1889-90	110,0	1,0	8,9	166,7	134,0	420,6
	Accounts 1889-90	112,3	8	4,7	160,0	134,7	412,5

		Sterling	Exchange	Total		TOTAL
England	Accounts 1888-89	3	1	4	Grand Total, including England — Accounts 1888-89	413,0
	Budget 1889-90	1	.	1	Budget 1889-90	462,0
	Revised 1889-90	2	1	3	Revised 1889-90	420,9
	Accounts 1889-90	2	1	3	Accounts 1889-90	412,8

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

5.—Salt—*continued.*

45 The charges for *Establishment and Contingencies* in India compare well with the Actuals of 1888-89, but the Budget appears to have been too high. The increase in Burma follows the increased receipts of Excise duty, for the collection of which larger commission was paid, and in Bengal it is due almost entirely to the purchase of Kilby's patent scales for the weighment of salt, for which provision was made in the Revised, but the grant was not fully utilized during the year. In Madras the Establishment was not maintained at its full strength, and the Revised, while allowing for some reduction on this account, took a corresponding increase under contingencies, &c., the reduction proved to be too small and the addition too great, leaving a net excess of 8,3 in the Revised. Larger expenditure was incurred in Bombay, as compared with 1888-89 on Establishments in Portuguese India and the Konkan Division. The *Manufacture and Excavation Charges* were low, as the season was unfavorable for operations at the Sambhar Lake, and the excavations were smaller in the Punjab Mines Division, on account of large stocks held at the end of 1888-89. As regards *Purchase and Freight* the Budget for Madras contemplated the manufacture on account of Government of a large quantity of salt, but the project was only partially carried out which, as already stated in para 21, produced a saving in the Actuals. The Bombay figures show a steady diminution since 1886 87, being the result of the heavy expenditure in that and the following year in creating a fresh reserve. The Budget was pitched too high.

6.—Stamps.

			India.	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Superintendence, Establishment and Contingencies	Accounts	1888 89				3	7 1	1 1	1,3	1 9	4 9	16 6
	Budget	1889-90				3	6 9	1 2	1,3	1 8	5 0	16 5
	Revised					3	6 6	1 3	(b)	1 9	4 8	14 9
	Accounts					3	6,3	1,2	(b)	1,9	4,9	14,6
Charges on Sale of Stamps including discount — Court fee Stamps	Accounts	1888-89	4		8	9	11 6	2	3 8	3 9	3 4	25,0
	Budget	1889 90	4		8	9	12 1	1	3 7	3 8	3 5	25 3
	Revised		4		8	9	11 8	1	4 2	3 9	3 5	25 6
	Accounts		4		8	9	11 9	2	4 5	4,1	3,6	26,4
Charges on Sale of Stamps including discount — Other Stamps	Accounts	1888 89	1 1	1 8	1 3	6	8 9	5 9	6 3	10 1	6 9	42,9
	Budget	1889 90	1 1	1 7	1 5	6	8 5	6 0	6 1	10 1	7 2	42 8
	Revised		1 0	1 8	1 6	6	9 3	6,1	6 2	10,2	7 2	44,0
	Accounts		1,0	1,7	1,5	6	9,8	6,1	6 2	10,5	7,1	44,5
Stamps supplied from Central Stores	Accounts	1888 89	—49 7	2 9	1 2	1 4	21 8	10 5	6 3		5 6	•
	Budget	1889 90	—51 6	2 4	1 5	1 8	22 0	11 9	8 5		6 5	
	Revised		—53 0	1 9	1 5	1 2	24 0	11 4	7,0		6 0	
	Accounts		—51 3	2 3	1 0	1,6	24,3	10,9	6,5		5 7	
Upper Burma Charges	Accounts	1888 89			a 4							4
	Budget	1889 90			5					••		5
	Revised				2							2
	Accounts				4							4
TOTAL	Accounts	1888 89	—48,2	4 7	3 7	3,2	49,4	17 7	17 7	15 9	20 8	84 9
	Budget	1889 90	—53 1	4 1	4 3	3 6	44 5	19 2	19 6	15,7	22 2	85 1
	Revised		51,6	3 7	4 1	3,0	51 7	18 9	17 4	16 0	21 5	84,7
	Accounts		— 49 9	4,0	3,7	3 4	51 3	18,4	17,2	16,5	21,3	85,9

			Sterling	Exchange	Total				TOTAL
England	Accounts	1888 89	17 3	22 0	69 3	Total including England	Accounts	1888 89	154,2
	Budget	1889 90	33 6	15 6	49 2		Budget	1889-90	134,3
	Revised		34,5	15 5	50 0		Revised		134,7
	Accounts		33,5	15,0	48,5		Accounts		134,4

(a) Excluding stamps supplied from Central Stores. (b) Transferred to 18—General Administration.

46 The smaller expenditure for *Superintendence* in Bengal represents savings in salaries due to lower pay drawn by the officers who filled the posts of the Superintendent and Store-keeper in the year. In the Punjab the head formerly showed two fifths share of the Salary Establishment and Contingencies of the Inspector General of Registration and Stamps, but by a change of classification the amounts are now shewn under "18—General Administration." The *Charges on Sale of Stamps* vary, as a general rule, with the *per contra* credits for sale-proceeds, but the comparatively large excess in the Punjab under Court-fee Stamps is due to the charge for carriage of a large quantity of plain paper for copies and applications used during the year. The supplies of stamps from *Central Stores* were during the latter half of the year generally smaller than expected.

Section A —DIRECT DEMANDS ON THE REVENUE—*continued*

7.—Excise.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	CHARGES OF COLLECTION—			
1,8	India	1,3	1,3	1,3
7,2	Central Provinces	7,6	6,0	5,7
2,2	Burma	3,3	2,3	2,9
5	Assam	6	5	5
43,4	Bengal	50,0	53,5	56,6
11,5	N.-W. Provinces and Oudh	11,5	12,5	12,7
5,5	Punjab	6,6	5,0	[illegible],0
32,9	Madras	39,6	39,0	38,3
32,8	Bombay	33,6	33,8	[illegible],5
137,8	TOTAL	151,1	153,9	1[illegible]
1	England	1	2	1
	Exchange		1	1
137,9	TOTAL	151,2	1[illegible]4,2	1[illegible]6,7

47 The saving in the *Central Provinces* arises from the absence on furlough of the permanent Commissioner of Excise, from certain reductions of establishments on the substitution of the outstill system for Central distilleries and from smaller payments of rewards owing to a decrease of smuggling. In *Upper Burma* there was a saving of 1,0 owing to the sanctioned establishment not having been fully entertained, but this was counterbalanced by the adjustment, for the first time, under this head of the share of the Rangoon Excise Establishment formerly debited to a special fund. The re-establishment of central distilleries in *Bengal* under proper supervision necessitated a considerable increase of excise establishments, a portion of which was sanctioned after the Budget was framed. In the *North-Western Provinces*, there were larger payments of discount on sale of opium corresponding to an improved revenue. The variations under *Punjab* are partly nominal, being due to the transfer of the establishment and contingent charges of the Commissioner of Excise to the head "18—General Administration," but apart from this the abolition of certain distilleries produced savings as compared with the Budget and the Actuals of the past year. The extension of the Tree-tax system in *Madras* involved an increase in the charges for the preventive establishments.

8 —Provincial Rates.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	ESTABLISHMENT AND OTHER CHARGES—			
3,3	Burma	4 4	4 2	4 1
3	Assam	4	3	[illegible]
32,3	Bengal	32 3	31 5	3[illegible] 5
7	N. W. Provinces and Oudh	7	7	7
18,1	Punjab	17 5	10 0	9 9
4 7	Bombay	5 2	[illegible] 2	4,6
59,4	TOTAL	60,[illegible]	[illegible]4 9	5[illegible] 1

48 The larger expenditure in *Burma* represents commission paid on the improved collections of revenue. The *Bengal* Actuals include the charges for revaluation in some districts for which sufficient allowance was not made in the Estimates. The saving in the *Punjab* is the result of the discontinuance, with effect from 1st October 1889, of the allowances formerly paid to Lambardars and Patwaris for collecting the Local Rate.

9.—Customs.

			Burma	Bengal	Madras	Bombay	TOTAL
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay	Accounts	1888-89	10 0	48,1	6 1	[illegible]1 7	96,2
	Budget	1889-90	10 2	50 7	6 0	[illegible]2 1	99,3
	Revised	1889-90	10 0	49 4	5 9	32 1	97,4
	Accounts	1889-90	10,0	50,2	5,9	31,7	97,8

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

9.—Customs—*continued*

			Burma	Bengal	Madras	Bombay	TOTAL
Charges at other Ports	Accounts	1888-89	6,6	4,0	10,2	16,7	37,5
	Budget	1889-90	6,8	4,1	10,5	17,3	38,7
	Revised	1889-90	6,1	4,1	10,2	16,6	37,0
	Accounts	1889-90	6,2	3,8	10,3	16,9	37,2
TOTAL	Accounts	1888-89	16,6	52,4	16,3	48,4	133,7
	Budget	1889-90	17,0	51,8	16,5	49,7	138,0
	Revised	1889-90	16,1	53,5	16,1	48,7	134,4
	Accounts	1889-90	16,2	54,0	16,2	48,6	135,0

			Sterling	Exchange	Total			
England	Accounts	1888-89	1	1	2	Total, including England	Accounts 1888-89	133,9
	Budget	1889-90	2	1	3		Budget 1889-90	138,3
	Revised	1889-90	1		1		Revised 1889-90	134,5
	Accounts	1889-90					Accounts 1889-90	135,0

49 The fluctuations here are unimportant and require no special notice

10.—Assessed Taxes.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	India			
	Central Provinces	1	1	
1,5	Burma	1,8	1,8	1,5
1	Assam	1	1	1
15,0	Bengal	16,8	16,2	16,2
1,8	N.-W. Provinces and Oudh	1,8	2,0	2,0
1,8	Punjab	1,4	1,2	1,1
1,6	Madras	1,8	1,6	1,6
5,3	Bombay	5,0	5,0	5,2
27,1	TOTAL	28,8	28,0	27,7

50 The only points noticeable here are that in *Bengal* additional charges were incurred in 1889-90 for temporary establishment and travelling allowances connected with the recovery of arrears, but the provision for them in the Budget proved to be more than was actually necessary In the *Punjab* the Actuals of 1888-89 included the pay of an officer on special duty, and there were some unexpected savings in Establishment and Contingencies in 1889-90

11.—Forest Expenditure.

			India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
General Direction	Accounts	1888-89	5,0									5,0
	Budget	1889-90	5,7									5,7
	Revised	1889-90	5,6									5,6
	Accounts	1889-90	5,5									5,5
Conservancy and Works—												
Timber and other Produce removed from the Forests by Government Agency	Accounts	1888-89	6,7	7,6	69,4	1	4,1	26,8	20,0	17,5	55,5	207,7
	Budget	1889-90	6,6	7,1	57,1	1	4,7	29,2	20,0	18,0	72,3	215,4
	Revised	1889-90	8,0	4,5	69,8	4	5,6	36,1	19,0	17,6	76,3	237,3
	Accounts	1889-90	8,9	3,1	74,6	4	5,1	38,0	25,1	16,4	66,4	238,0
Timber and other Produce removed from the Forests by Consumers or Purchasers	Accounts	1888-89	1	9,1	7	1,0	3,7	4,0	2	7,5	3,1	29,4
	Budget	1889-90	1	9,6	1,1	1,0	4,1	4,5	3	8,2	2,9	31,8
	Revised	1889-90	1	7,3	1,2	1,1	2,8	3,7	3	7,7	3,4	27,6
	Accounts	1889-90	1	10,7	1,0	1,1	3,6	3,9	2	7,9	3,4	31,9

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

11.—Forest Expenditure—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Other Charges	Accounts	1888-89	4,4	14,2	24,3	6,1	8,8	23,4	10,3	41,2	26,6	159,3
	Budget	1889-90	5,4	20,7	32,9	8,9	10,1	23,7	13,8	41,1	28,8	185,4
	Revised	1889-90	6,4	21,6	36,1	8,0	9,5	25,2	13,3	40,4	28,3	188,8
	Accounts	1889-90	4,8	17,1	28,1	10,6	8,9	23,1	10,6	34,7	23,2	161,1
Establishment	Accounts	1888-89	11,3	35,9	28,4	13,7	21,0	30,1	28,9	55,4	83,9	308,6
	Budget	1889-90	10,8	41,1	31,8	14,0	21,0	30,8	31,7	60,2	85,5	329,9
	Revised	1889-90	11,2	39,6	31,3	13,5	23,1	34,5	30,4	59,3	84,0	326,9
	Accounts	1889-90	11,2	38,7	29,5	12,9	22,2	30,9	28,6	56,1	83,6	313,7
Upper Burma	Accounts	1888-89			78,5							78,5
	Budget	1889-90			30,0							30,0
	Revised	1889-90			27,0							27,0
	Accounts	1889-90			27,3							27,3
TOTAL	Accounts	1888-89	27,5	66,8	201,3	20,9	37,6	84,3	59,4	121,6	169,1	788,5
	Budget	1889-90	28,6	78,5	153,2	21,0	42,9	88,2	65,8	127,5	189,5	798,2
	Revised	1889-90	31,3	73,0	165,4	23,0	41,0	99,5	63,0	125,0	192,0	813,2
	Accounts	1889-90	30,5	69,6	160,5	25,0	39,8	95,9	61,5	115,1	176,6	777,5

			Sterling	Exchange	TOTAL				
England	Accounts	1888-89	2,1	1,1	3,5	Total including England	Accounts	1888-89	792,0
	Budget	1889-90	2,1	1,0	3,1		Budget	1889-90	801,3
	Revised	1889-90	1,7	8	2,5		Revised	1889-90	815,7
	Accounts	1889-90	1,7	8	2,5		Accounts	1889-90	780,0

51. The *India* charges for removal of timber were higher in the Andamans, chiefly on account of the extension of operations which resulted in the improved revenue noticed in paragraph 32. As regards the head "Other Charges," the Estimates provided for expenditure on certain buildings and roads in Beluchistan which was not incurred, and there was also considerable curtailment in the Forest Survey Work. In the *Central Provinces* the absence of any timber work in the Mandla division, and the curtailment of operations in the Southern Circle, produced a saving of 4,0 in the expected charges for timber removed by Government Agency. On the other hand, the payments for timber removed by private agencies exceeded the Budget by 1,1, which was paid partly as the cost of printing Forest License Forms, and partly as allowances to vendors of the licenses. There was also large provision in the Estimates for purchase, feed and keep of cattle, for road-work and for fire-protection, but the works undertaken were small and the expenditure much less than expected. The savings in the Establishment charges proceed chiefly from the new scale not having been fully introduced. The increased operations in *Lower Burma*, which produced the larger revenue mentioned in paragraph 32, necessarily involved additional expenditure for removal of timber, but this excess, amounting to 17,2 was partly counterbalanced by the provision for taking up land in the Tenasserim Circle not being disbursed during the year, and by savings in the salaries of Conservators and of the subordinate establishments, owing to absences on leave and temporary vacancies. The *Upper Burma* charges for 1888-89 included a special payment of 53,4 to the Bombay Burma Trading Corporation, as stated in the last report. Excluding this item, the Actuals for 1889-90 shew an increase of 2,2 on account of extended operations, though these were not carried out to the extent anticipated in the Budget. The net total excess of 1,0 in *Assam* includes 4 incurred on account of experimental timber works at Goalpara, and the remainder is accounted for as the outcome of an increase of 1,7 chiefly for Forest Survey Charges in the Goalpara division, counterbalanced by a saving of 1,1, under salaries due to the transfer of two officers to other provinces. In *Bengal* the only matters requiring notice are the saving of 1,2 under "Other Charges" representing chiefly lapses in the grants for certain road-works, and of 1,8 under "Establishments" on account of the absence of officers on leave. In the *North Western Provinces* extended sleeper fuel and grass operations in the Oudh Circle caused an excess of about 6,0 which was covered by improved revenue. The Budget also did not provide for Survey Charges in the Naini Tal division, and the purchase of some new forest areas in the Banda division. The *Punjab* Budget for timber removed by Departmental Agency was apparently too low, being based on the Actuals of the past year, though the work done departmentally in the Mooltan and Montgomery divisions was greater than anticipated as explained in paragraph 32. This excess, however, was more than counterbalanced by savings under the other heads. The short expenditure under "Conservancy and Works" in *Madras* is ascribed chiefly to the failure to carry out certain works contemplated in the Estimates, either from want of time and sufficient staff or from abandonment of the projects. There was also some delay in the settlement of claims for compensations, and planting operations were retarded in some parts for want of timely rain. As stated in the last report, the head "Other Charges" in 1888-89 included special payments connected with extensions in South Canara and the purchase of tramway plant in some districts, hence the Budget for 1889-90, which was apparently based on the Actuals of the past year, proved too high. The full strength of the Establishment provided for in the Estimates was not retained during the

Section A.—DIRECT DEMANDS ON THE REVENUE—*concluded*

11.—Forest Expenditure—*continued*

year The savings in the *Bombay* charges for conservancy and works arise chiefly from smaller supplies of fuel and timber for sleepers to the Southern Mahratta Railway than expected, and from large indents for wood at Quetta not being taken up The Revised Estimate was fixed much too high

52 In England the cost of the continental tour of the Forest students was less than the provision made for it in the Budget Estimate

12.—Registration.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Superintendence	Accounts	1888 89		1,5		2	6,0	1,5	2,0	3,6	3,6	18,4
	Budget	1889 90		1,4		2	6,2	1,6	1,9	3,6	3,8	18,7
	Revised	1889 90		1,4		2	6,2	1,6		3,4	3,6	16,4
	Accounts	1889 90		1,3		1	6,2	1,5		3,4	3,8	16,3
District Charges	Accounts	1888 89	6	2,8	1,5	2,0	51,0	18,6	9,3	61,9	25,1	175,2
	Budget	1889 90	5	2,9	1,6	2,2	55,3	17,4	9,3	61,9	24,8	175,9
	Revised	1889 90	5	2,9	1,6	2,1	56,8	18,3	7,1	62,1	24,9	176,3
	Accounts	1889 90	5	2,7	1,6	2,2	56,7	18,3	7,1	62,5	25,2	176,8
Upper Burma	Accounts	1888 89			1						..	1
	Budget	1889 90			1							1
	Revised	1889 90			1							1
	Accounts	1889 90			1							1
TOTAL	Accounts	1888 89	6	4,3	1,6	2,2	60,0	19,5	11,3	65,5	28,7	193,7
	Budget	1889 90	5	4,3	1,7	2,4	61,5	19,0	11,2	65,5	28,6	194,7
	Revised	1889 90	5	4,3	1,7	2,3	63,0	19,9	7,1	65,5	28,5	192,8
	Accounts	1889 90	5	4,0	1,7	2,3	62,9	19,8	7,1	65,9	29,0	193,2

53 The Punjab Budget provided under *Superintendence* a portion of the Salary, Establishment and Contingencies of the Inspector-General of Stamps and Registration, which in the accounts was taken under the head "18—General Administration" As regards the *District Charges*, the increase in Bengal, North-Western Provinces and Bombay is caused by commission paid on increased collections, and the Madras excess is attributed to a revision of the salaries of sub-registrars during the year, as well as the opening of some additional offices In the Punjab on the other hand, the grant of commission to Tahsildars and Naib Tahsildars was discontinued from May 1889

1888 89 Accounts		Section B — INTEREST	1889-90 Budget	1889-90 Revised	1889-90 Accounts
841,8	RECEIPTS	. .	734,2	867,7	873,2

54 The increase in the receipts under this group, as compared with 1888-89, arises chiefly from the large amounts of loans granted to the Calcutta and Bombay Port Trusts As compared with the Budget, the improvement proceeds from the investment of Cash Balances in England at very high rates of interest, and from the issue of India 3 per cent stock at a premium

XII — Interest

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
On Loans to Native States	Accounts	1888 89	1 7							8		2 5
	Budget	1889 90	1 1			...						1 1
	Revised	1889 90	1 3									1 3
	Accounts	1889 90	1 3									1 3
To Presidency Corporations	Accounts	1888 89					92 0			15 7	182 6	2 0 3
	Budget	1889 90					105 8			17 5	185 6	311 9
	Revised	1889 90					105 5			17 4	187 3	311 2
	Accounts	1889 90					109 4			17 4	187 3	314 1
To Municipal and other Public Corporations	Accounts	1888 89	2 3	2	2 6	1	1	6	11 2	9	8 1	26 1
	Budget	1889 90	6	1	2 0	1	2	2 0	10 4	7	9 3	25 4
	Revised	1889 90	6	1	2 1	1	3	3 0	10 0	8	8 4	25 4
	Accounts	1889 90	1 8	1	2 2	1	1	2 8	9 9	8	8 9	26 7
To Landholders and other Notabilities	Accounts	1888 89	3 6	4				1 1	1 9	1 7	2 2	10 9
	Budget	1889 90	1 2	(a)				8	(a)	8	1 9	4 7
	Revised	1889 90	2 0	3				8	1 7	8	1 9	7 5
	Accounts	1889 90	2 6	3				7	2 0	8	1 9	8 3
On Advances to Cultivators and Advances under Special Laws	Accounts	1888 89	2	5	1		2 3	7 6	7 1	7	5 3	23 8
	Budget	1889 90	2	9	1		9 2	8 3	8 6	6	4 8	32 7
	Revised	1889 90	1	7	1		1 2	7 2	6 9	1 0	5 1	25 3
	Accounts	1889 90	2	8	1		3 2	7 0	7 1	1 5	1 7	21 9
On Currency Investment	Accounts	1888 89	245 8									245 8
	Budget	1889 90	250 4			1						250 5
	Revised	1889 90	250 1									250 1
	Accounts	1889 90	250 0									250 0
On Securities of Provincial Funds	Accounts	1888 89		4			1 3	2 5	8	9 5	6 3	20 8
	Budget	1889 90		4			1 1	2 9	9	9 2	6 2	21 0
	Revised	1889 90		4			1 5	2,7	8	9 6	6 0	21 0
	Accounts	1889 90		4			1 4	2 7	9	9 0	6 0	20 4
On Arrears of Revenue	Accounts	1888-89	2				11 3			2 9	2	14 6
	Budget	1889 90	1				10 4			2 6	3	13 4
	Revised	1889 90	2				10 5			3 0	2	13 9
	Accounts	1889 90	2			1	10 9			3 0	2	11 4
On Overdrawn Capital of Guaranteed Railways	Accounts	1888-89	3 1								3	3 4
	Budget	1889-90	27 2									27 2
	Revised	1889-90	7 4									7 4
	Accounts	1889-90	6 7					2 0				8 7
Other Items	Accounts	1888-89	3 5				5	1		5	5	5,1
	Budget	1889-90	5			2	2			1,3	2	2 4
	Revised	1889-90	4 1			1	2	1		4	1,3	6 2
	Accounts	1889-90	5,4				4	2		4	1 2	7 6
Upper Burma	Revised	1889 90			4		...					4
	Accounts	1889 90			3							3
TOTAL	Accounts	1888-89	260 4	1,5	2 7	1	107 5	11 9	21 0	32,7	205 5	643 3
	Budget	1889 90	281,3	1,4	2,1	4	127,2	14 0	19 9	32 7	211 3	690 3
	Revised	1889 90	266,1	1 5	2 6	2	126 2	13 8	19 4	33 0	210 2	673 0
	Accounts	1889 90	268,2	1 6	2,6	2	125 4	15,4	20,2	32,9	210 2	676,7

			Sterling	Exchange	Total		Total, including England
England—Investment of Cash Balances, &c	Accounts	1888-89	135,5	63,0	198,5	Total, including England	841,8
	Budget	1889-90	30,0	13,9	43,9		734 2
	Revised	1889-90	134,3	60 4	194,7		867,7
	Accounts	1889-90	135,6	60,9	196,5		873,2

(a) Included under Advances to Cultivators, &c

XII.—Interest—*continued*

Section B.—INTEREST—*continued*

55 The smaller receipts under India, on account of *Loans to Native States*, are due to the gradual reduction of the debt due by the Jaora State The recoveries from the *Presidency Corporations* exceeded the Budget in Bengal, as no allowance was made in the latter for interest on loans taken by the Port Trust during 1889-90 The reverse was the case in Bombay, where a part of the amount estimated was not due till the next year As regards *Municipal and Other Public Corporations*, India again omitted to estimate for the amount due from the Mhow Water Works, the larger receipts in the North-Western Provinces represent interest on new loans to the Agra and Allahabad Municipalities In the Punjab, the Simla Municipality began to repay the loan for the Town Hall sooner than was expected, thereby reducing the amount of interest to be realized, while the same result was produced in Bombay by the Karachi Port Trust not having taken up an advance of 45,0 on the date contemplated in the Budget The amount received in India from *Landholders and Other Notabilities* includes certain arrears paid by the Talukdars in Ajmere, but not expected in the estimates The interest on *Advances to Cultivators, &c*, appears to have been over estimated in Bengal, and the Budget figure in the Punjab includes the estimated receipts from *Landholders and Other Notabilities* The 2,1 realized in the North-Western Provinces on *Overdrawn Capital of Guaranteed Railways, &c*, represents the interest on excess drawings of the Indian Midland Railway in 1888 89 The decrease under this head in India, as compared with the Budget, is explained in para 190 The rise under the head *Other Items* in India and Bombay is connected with certain temporary loans granted during the year, and in Madras the Budget contemplated the recovery of interest on advances for Survey operations, which was subsequently remitted by the Local Government

56 In England, the accounts of 1889-90 include 110 3 realized from investment of cash balances, &c, and 25,3 as premium on 3 per cent India stock for 3,500,0 issued during the year The cash balance was very large, and the average rate of interest obtained unusually high, and it was not anticipated in the Budget that the loan would be taken up at a premium

57 The balances under Loans to Municipalities, &c, as they have stood in the last five years, are noted below The figures have been reclassified in this report with reference to the Provincial and Local Loan scheme introduced in 1888 89 Under this scheme, provincial responsibility has been enforced in regard to advances to cultivators under various Acts, such as the Land Improvement Loan Act or the Agriculturists' Loan Act, and other special advances of a similar character, for which no amounts are shown in the following statement prior to 1888 89 The progressive increase in the balance due by Presidency Corporations, &c, since 1886 is due chiefly to large advances made for Dock extension at Calcutta and Bombay, while the large sum of 976,3 due by Native States on 31st March 1886 included 766,0 out of the Famine Loan to the Mysore State, which has since been paid off The increased balances against the Provincial Municipalities and Port Funds are the result, chiefly of fresh advances granted under the new scheme to the Nagpore, Agra and Allahabad Municipalities for water-works, and to the Karachi Port Trust respectively The interest paid in 1889 90 by the Local Governments to the Government of India on account of the loans held on the Provincial account amounted to 51,9, while the actual sum realized by them and credited to Provincial revenues aggregated 55,7

	31st March 1886	31st March 1887	31st March 1888	31st March 1889	31st March 1890
LOANS TO NATIVE STATES, &c, (IMPERIAL)—					
Native States	976,3	87,3	51,0	23,2	15,2
Advances for Ceylon cable	7 4	5 5	3,7	1,8	
Presidency Corporations, including Port Trusts	5,568 5	6,391 2	6,865,7	7,463 8	7,829 3
Mofussil Municipalities	12 3	11 9	11 5	11,1	10,6
Landholders and others	5,8	7,9	7,6	6,4	6,7
District and Local Fund Committees		20,1	20,0	25,6	25,8
Advances to Cultivators					2
TOTAL	6,570 3	6 523 9	6,959,5	7,531 9	7,887,8
PROVINCIAL ADVANCES AND LOAN ACCOUNT—					
Mofussil Municipalities	363 1	357 7	344,7	332 0	477,5
Port Funds	4,1	69 8	118,3	139,5	182,4
District and Local Fund Committees	59 8	[illegible]	50,3	45,6	40,7
Landholders and others	260 8	[illegible]	151,3	111 2	104,8
Advances under Special Laws	208,4	186,3	156,8	244,2	213,2
Advances to Cultivators				310,4	376,5
TOTAL	896,5	860,1	821,4	1,182,9	1,425,1
GRAND TOTAL	7,466,8	7,384,0	7,780,9	8,714,8	9,312,9
Interest received	328,5	298,7	328,9	353,4	375,7
Percentage reckoned on balance at end of year	4 4	4 045	4 227	4 055	4 034

Section B.—INTEREST.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
4,712,2	EXPENDITURE .	4,3[illegible]8,6	4,262,3	4,241,0

58 It is usual here to ascertain first the amount of Loans raised or discharged during the year, and the following figures supply the necessary particulars for 1888-89 and 1889-90 —

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	INDIA—			
4,637,5	Debt incurred	2,517,3	2,000,0	2,000,0
1,848,7	Debt discharged	95,9	120,0	119,1
+2,788,8	NET IN INDIA	+2,421,4	+1,880,0	+1,880,9
	ENGLAND—			
	Debt incurred—			
4,030,7	At 3½ per cent .			
7,206,5	At 3 per cent .	3,750,0	3,500,0	3,500,0
3,415,0	Debenture and Debenture stock		661,0	661,0
14,652,2	TOTAL INCURRED	3,750,0	4,161,0	4,161,0
	Debt discharged—			
	At 5 per cent .		2,6	3,2
3,667,6	At 4 per cent	300,0	300,0	248,7
	At 3½ per cent .		661,0	661,0
3,667,6	TOTAL DISCHARGED	300,0	963,6	912,9
+10,984,6	NET IN ENGLAND .	+3,450,0	+3,197,4	+3,248,1
+13,773,4	NET IN INDIA AND ENGLAND	+5,871,4	+5,077,4	+5,129,0*

* The above amounts are exclusive of 89,3 comprising 80,2 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 9,1 to Discount Sinking Fund

59 The Public Loan raised in *India* during the year amounted to 2,000,0 Provision was made in the Budget for a loan of 2,500,0, but by the date the Loan Notification was issued, the partial failure of the opium crop, and the consequent saving of expenditure mentioned in paragraph 36, were known, and the amount of loan was accordingly reduced The Budget also included provision for the discharge of 82,9 of the 4½ per cent Loan of 1870, and 3,0 of other expired Loans, as well as 10,0 of Stock Notes, and the corresponding Actuals amounted to 54,0, 2,4 and 15,2 respectively, including conversion of 41,3 to ordinary 4 per cent Debt Besides these transactions, the accounts include 10,0, being value of a Promissory Note of one of the current 4 per cent Loans paid off in cash as a special case and 21,9 the value of a confiscated note cancelled and credited to Government There was also a special adjustment by which the recorded loan balance was reduced by 18,9 Provision was duly made in the Revised for these new items as well as for the discharge of the Ghazipur Dildarnagar Railway Debentures, which, though due for payment on 1st October 1890, were paid off in 1889-90 to the extent of 38,0 at the option of the holders.

60 In *England* provision was made in the Budget for a loan of 3,750,0 for the purpose of advancing funds to Railway Companies, but the requirements of the Companies having been subsequently reduced, a loan of 3,500,0 only was issued The debt discharged, amounting to 248,7, represents payments in redemption of the 4 per cent India stock, which were not claimed as rapidly as was expected in the Budget The other sum of 661,0 was paid to certain holders of India 3½ per cent Debentures, which expired on the 16th August 1889 These holders did not accept the option of renewal at 3¼ per cent, and an equivalent amount of 3¼ per cent. Debenture was sold for the discharge in question

Section B.—INTEREST—*continued*

13.—Interest on Ordinary Debt.

61 The usual Statement analysing this charge may be given as follows —

1888-89 Accounts	Rate	Debt in India on 31st March 1889 Principal	Interest	1889-90 Budget	Revised	Accounts
1,080,3	4½	21,502,6	967,7	967,8	967,7	950,1
2,997,0	4	79,032,3	3,161,3	3,193,9	3,181,8	3,186,9
1,6	3½	52,2	1,8	1,8	1,8	1,3
6,2	Provincial	140,4	5,6	5,7	5,6	6,4
5,7	Stock Notes	21,0	8		9	8
4,090,8	Total	100,748,5	4,137,2	4,169,2	4,157,8	4,145,5
9,8	Interest on Loans in course of discharge			5,0	4,0	2,0
6,8	Discount on new Loans and Miscellaneous			18,3	1,3	2,3
4,107,4	Total Interest paid in India			4,192,5	4,163,1	4,149,8
3,293,8	England			3,335,2	3,316,4	3,316,3
1,532,6	Exchange			1,550,9	1,492,4	1,188,2
4,826,4	Total Interest paid in England			4,886,1	4,808,8	4,804,5
8,933,8	GRAND TOTAL			9,078,6	8,971,9	8,954,3
	Divided into—					
4,271,8	Interest on Ordinary Debt			3,903,0	3,815,4	3,805,0
4,6[illegible]9,0	Interest on Debt for Railways and Irrigation Works			5,175,6	5,156,5	5,149,3

62 The interest on the 4½ and 4 per cent Loans paid in 1889-90 compares well with the Estimates As explained in the last report, the payments at 4½ per cent in 1888-89 included some arrears aggregating about 54,9 Apart from this, the difference between the Actuals of the two years is produced chiefly by the discharge of the 4½ per cent Loan of 1870 during 1888 89 As regards interest on 4 per cent paper, the increase in 1889-90 amounts to 189,9, the major portion of which is accounted for by the new loans raised in India in 1888-89 and 1889-90 Moreover, the conversion of over 1,520,0 of the 4½ per cent Loan of 1870 to the 4 per cent Loan of 1865 raised the demand on account of the latter, and owing to a change of instalments the payments to the Gwalior Durbar in 1888-89 were 47,0 less than a full year's due The whole excess in 1889 90, as above explained, is not apparent, owing to the arrear payments in the previous year The interest on *Stock Notes* has diminished with the withdrawal of the notes from circulation, and the variations in the charges for the two years under *Loans in Course of Discharge* are connected chiefly with the discharge of the 4½ per cent Loan of 1870 above mentioned after October 1888 The small sum, as compared with the Budget, debited to *Discount on new Loans and Miscellaneous*, is owing to the Loan of 2,000,0 having been raised on more favorable terms than was anticipated The debit also includes certain arrear charges connected with a former loan

63 Details are given below of the interest paid in *England* —

1888 89 Accounts		1889 90 Budget	Revised	Accounts
2,662,0	Interest not charged to Railways	2,126,5	2,102,3	2,102,3
1 238,6	Exchange	1 128,3	1,081,0	1,078,0
631,8	Interest charged to State Railways	861,4	861,5	861,5
294,0	Exchange	400,6	387,7	386,6
	Interest charged against Companies on advances	17,3	52,6	52,5
	Exchange	22,0	23,7	23,6
4,826,1	Total as above	4,886,1	4,808 8	4,804,5

64 The saving under *Interest not charged to Railways* includes 10,0 provided in the Budget Estimate for Interest on Temporary Loans, which was not required, and the remainder of the decrease is due mainly to less India 3 per cent Stock having been issued than was estimated, and to the amounts charged against the Railway Companies for Interest on Advances (which are transferred to the Railway Revenue Account) having been larger than was estimated, owing to the advances having been made at earlier dates The Actuals of 1888 89 show an excess of 259,7 as compared with the following year This excess is composed chiefly of exceptional payments in 1888-89 connected with the conversion of India 4 per cent Stock into 3½ per cent Stock, and the raising of the loan for the purchase of the Oudh and Rohilkhand Railway The conversion operations just mentioned also diminished the interest charges in the following year The increased *Interest charged to Railways* in 1889 90 arises out of the purchase of the Oudh and Rohilkhand Railway above mentioned, counterbalanced to some extent by the savings produced by the conversion of the 4 per cent into 3½ per cent Stock The *Interest charged against Companies on Advances* was higher, owing to advances having been made to the Companies earlier than expected, the increase being met by a corresponding reduction under "Ordinary Debt" as explained above

Section B —INTEREST—*continued*

14.—Interest on other Obligations.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
On Special Loans	Accounts	1888 89	80,8					8			4,3	85,9
	Budget	1889 90	75,4					8			1,6	80,8
	Revised	1889 90	75,4					9			1,9	81,2
	Accounts	1889 90	73,2					8			4,6	78,6
Treasury Notes and Service Funds	Accounts	1888 89	62,4			...				4	6,3	69,1
	Budget	1889 90	64,8							4	6,3	71,5
	Revised	1889 90	63,5			...				4	6,5	70,4
	Accounts	1889 90	64,3							4	6,5	71,2
Savings Bank Deposits	Accounts	1888 89	210,2	3	4	...	11,6	5	1,8	3,7	32,5	263,8
	Budget	1889 90	238,7	2	2		11,5		5,6	3,7	30,6	290,5
	Revised	1889 90	228,7	2	3		11,5	2,1	6,0	3,7	31,2	283,7
	Accounts	1889 90	222,8	3	5		11,0	1,4	5,5	3,3	30,6	275,4
Miscellaneous	Accounts	1888 89	14,5				6		1	8	2,2	18,2
	Budget	1889 90	7,8				1		1	1,8	1,8	11,9
	Revised	1889 90	8,0				4		1	8	1,8	11,1
	Accounts	1889 90	7,0				2			1,1	2,2	10,5
Upper Burma	Accounts	1888 89										
	Budget	1889 90			2							2
	Revised	1889 90			1							1
	Accounts	1889 90										
TOTAL	Accounts	1888 89	367,9	3	4		12,2	1,3	1,9	4,9	45,1	437,9
	Budget	1889 90	386,7	2	1		11,9	8	5,7	5,9	43,3	451,9
	Revised	1889 90	375,6	2	4		11,9	3,0	6,1	4,5	44,4	446,5
	Accounts	1889 90	367,3	3	5		11,2	2,2	5,5	4,8	43,9	435,7
			Sterling	Exchange	TOTAL							
England	Accounts	1888-89	3	1	4	Total including England						417,4
	Budget	1889-90	5	2	7							455,6
	Revised	1889-90	3	1	4							446,9
	Accounts	1889-90	2	1	3							436,0

65 The Interest on *Special Loans* in India was short drawn during 1889-90, chiefly in respect of sums deposited by the late ex-king of Oudh for certain charities and pensions As regards the head *Treasury Notes and Service Funds*, the usual details of the interest are noted below, which show that the Estimates were fairly well realized

1888 89 Accounts		Budget 1889 90	Revised 1889 90	Accounts 1889 90
59,9	Bengal Uncovenanted Fund	62,5	61,1	62,0
6,3	Bombay " "	6,3	6,5	6,5
2,9	Other Funds	2,7	2,8	2,7
69,1	TOTAL	71,5	70,4	71,2

66 The increased payments of interest on *Savings Bank Deposits* in India consist of 11,3 on account of the Postal Savings Banks, and 1,5 on account of State Railway and Civil Engineers' Provident Funds, this excess of 12,8 being counterbalanced by a reduction of 1,3 under Regimental Savings Bank Deposits The decrease, as compared with the Budget, occurs chiefly under Postal Savings Bank Deposits, the actual payment being 210,1 against a provision of 229,0 Similar reductions are also noticeable in the charges for interest on Presidency Savings Bank Deposits in Bengal, Madras and Bombay This result was brought about in all cases by the new rules introduced from 1st April 1889 limiting the annual and total amount of individual deposits, which had the effect of reducing the balance of deposits in the course of the year The balances at the close of 1888 89 and 1889-90 for each class of bank are shown below —

NATURE OF ACCOUNT	Balance on 31st March 1889	Net deposit transactions excluding interest	Total credit for interest	Balance on 31st March 1890
Presidency Savings Banks	1,160,6	—174,2	39,6	1,026,0
Post Office Savings Banks	5,892,5	—232,9	210,1	5,869,7
State Railway Provident Fund Institutions	326,2	22,5	12,0	360,7
Civil Engineers' Provident Fund	107,9	20,8	1,7	133,4
Regimental Savings Banks	135,4	9	5,8	142,1
TOTAL	7,622,6	—362,9	272,2	7,531,9

Section B —INTEREST—*concluded*

14.—Interest on other Obligations—*concluded*

67 The 1,4 paid in the North Western Provinces are on account of interest on deposits of State Railw Provident Institutions, for which nothing was provided in the Budget The head *Miscellaneous* included, unc India in 1888 89, 3,3 paid on Balances of net Railway Traffic receipts, which was a charge peculiar to t Oudh and Rohilkhand Railway according to the contract with the late company The interest on balances Railway Funds was also 2,6 lower in 1889-90, a provision of 8 having been erroneously made in the Madı Budget on this account The Bombay charges include a refund of 4 made in March 1890 of excess recovei of interest in previous years

Section C.—POST OFFICE, TELEGRAPH AND MINT

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
2,244,8	RECEIPTS	2,328,7	2,339,7	2,337,6
2,146,5	EXPENDITURE	2,268,3	2,205,1	2,228,5
+ 98,3	NET	+ 60,4	+ 134,6	+ 109,1
— 60,9	POST OFFICE (NET)	— 54,8	— 61,8	— 75,4
+ 38,1	TELEGRAPH (NET)	— 10,3	+ 48,4	+ 35,5
+ 121,1	MINT (NET)	+ 125,5	+ 148,0	+ 149,0

68 The Post Office and Telegraph Revenue and Expenditure continue to show steady increase owing to the gradual expansion of the operations of the Departments Both Departments shew an apparently worse net result than in 1888 89, but as regards the Post Office, this result is due entirely to a change of classification introduced for the first time in the accounts of 1889 90, as explained below in para 69 But for this change the net result in 1889-90 would have been better than the previous year by 26,6 In the Mint, both the silver and copper coinage in 1889-90 were larger than in the past year, which necessarily increased the seignorage duty and the gain on copper coinage

XIII.—Post Office.

1888-89 Accounts			1889-90 Budget	1889-90 Revised	1889-90 Accounts
	118,1	Parcel and other Postage collected in cash	149,5	139,7	141,3
		SALE OF POSTAGE STAMPS—			
750,5		Ordinary	799,0	773,1	766,4
189,9		Service	194,5	193,9	195,1
940,4			993,5	967,0	961,5
28,2		*Deduct*— Payments to English, Colonial and other Foreign Post Offices	26,0	32,0	30,0
	912,2		967,5	935,0	931,5
	21,5	MAIL CART AND PARCEL VAN PASSENGER SERVICE	20,1	19,7	20,3
	168,8	MONEY ORDER RECEIPTS	183,5	183,[illegible]	182,0
	10,7	BULLOCK TRAIN COLLECTIONS	10,7	10,[illegible]	10,9
	14,2	OTHER RECEIPTS	9,7	9,7	8,7
	1,27[illegible],5	TOTAL	1,[illegible]41,0	1,297,[illegible]	1,291,7
		DISTRICT POST COLLECTIONS—			
	5	Central Provinces	8	8	8
	1,4	Bengal	1,7	1,5	1,7
	4,0	Punjab	4,3	[illegible],9	[illegible],8
	1	Bombay	2	2	2
	6,0	TOTAL	7,0	6,4	6,5
	1,281,5	GRAND TOTAL	1,348,0	1,[illegible]01,3	1,[illegible]01,2

69 The apparently unfavorable result here is due chiefly to a change in the system of accounting Hitherto postage on articles remaining undelivered at the end of the year has been credited as revenue by debit to advances, and the value of postage stamps issued to post-masters from treasuries has been finally adjusted as revenue, irrespective of the actual sales to the public from Post Offices during the year From the beginning of 1889-90 only the postage actually collected in cash, and the sale-proceeds of stamps from Post Offices, have been taken as revenue But for this change the Actuals under *Parcel and Other Postage* and *Sale of Postage Stamps* would have been 150,5 and 998,4 respectively, against 149,5 and 993,5 taken in the Budget The

Section C—POST OFFICE, TELEGRAPH AND MINT—*continued*

XIV—Post Office—*continued.*

Budget for *Payments to English, Colonial and other Foreign Post Offices* did not provide for 2,2 paid to the London Post Office for the statistical account of open and closed mail transit, and also for certain arrear payments claimed during the year The Revised, on the other hand, was too high The *Money Order Receipts* shew progressive development from year to year, though the Estimates were a little too sanguine The *Bullock Train Collections* as well as the revenue from *Mail Cart* and *Parcel Van Passenger Service* fluctuate with the amount of traffic on the Simla to Umballa road The head *Other Receipts* included in 1888 89 5,3 on account of gain on Continental and Colonial Money Orders against which there has been a loss in 1889 90 The Budget for *District Post Collections* in the Punjab, for the Bannu and Dera-Ismail Khan districts, which was based on the Estimates furnished by the District Boards, proved to be too high

XIV.—Telegraph.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	INDIAN TELEGRAPH—			
	Message Revenue—			
349,5	Sale of Stamps deducting Refunds, &c	361,4	365,6	354,4
25 7	Receipts from other Administrations	20,5	24 0	22,9
115,9	Other Receipts by Cash, Postage Stamps, and Book Transfer	114,5	112,0	125,0
4	Receipts of Provincial Telegraphs	5	5	4
491,5		496,9	502,1	502 7
	Other Revenue—			
126,5	Rent of Wires and Instruments leased to Railways and Canals	130,8	138,0	139,3
8 2	Rent of Local and Private Lines	9,1	9 2	10,7
1 0	Royalty from Telephone Companies	1 0	1 0	1,0
3 9	Recoveries from Guarantors	4,6	3 6	3,3
3 2	Miscellaneous Revenue	3,1	3,1	2 7
142,8		148,6	154,9	157,0
634,3	TOTAL INDIAN TELEGRAPH	645,5	657,0	659 7
83,5	INDO-EUROPEAN TELEGRAPH	85,8	87,5	83,2
717,8	TOTAL INDIA	731,3	744,5	742,9
16,6	ENGLAND	14,2	16,4	16,6
7,8	EXCHANGE	6,6	7,4	7,4
742,2	GRAND TOTAL	752,1	768,3	766,9

RESULTS

	Actuals More	Actuals Less
MESSAGE REVENUE, RENT OF WIRES, &c—		
Indian Telegraph—		
Actuals with Actuals of previous year	25,4	
„ Budget Estimate	14,2	
„ Revised Estimate	2,7	..
Indo European Telegraph (including England)—		
Actuals with Actuals of previous year		3
„ Budget Estimate		2
„ Revised Estimate		4,1
EXCHANGE—		
Indo European Telegraph—		
Actuals with Actuals of previous year		4
„ Budget Estimate	8	
„ Revised Estimate	..	..

Indian Telegraph.

70 The receipts in 1889-90 shew an increase of 25,4 over those of 1888-89, owing to general expansion of the operations of the Department, the increase being realized chiefly from sales of stamps and from rents of wires and instruments leased to railways and of local and private lines The enhancement of revenue was anticipated to some extent when the Budget Estimate of the year was framed, but the allowances made for the growth of

Section C.—POST OFFICE, TELEGRAPH AND MINT—*continued*

Indian Telegraph—*continued*

income from additional railway lines of telegraph, private lines and offices, and larger message revenue, proved insufficient and the Revised Estimate was accordingly prepared for an increase of 11,5 over the Budget The Actuals, however, exceeded the Revised Estimate by 2,7, owing to the causes stated above

Indo-European Telegraph

71 The Actuals of 1889 90 compare well with the receipts for the past year, but the message revenue appears to have been somewhat over-estimated in the Revised

Exchange

72 The Budget Estimate has been exceeded by 8, owing to increased receipts in England on account of the Indo European Telegraph The excess was provided for in the Revised Estimate

XV.—Mint.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
138,9	Seignorage on Silver	116,0	166,5	168,8
2	Ditto on Gold	1	2	2
63,7	Gain on Copper Coinage	70,0	80,0	79,6
	Other Receipts—			
6,0	Calcutta	4,9	1 9	5,4
12,3	Bombay .	7,6	15,5	15,5
221,1	TOTAL	228 6	267,1	269,5

73 As stated in previous reports, the *Seignorage on Silver* depends on the quantity of the metal tendered by the public for coinage, and as the amounts of such tenders cannot be estimated with any degree of accuracy, the revenue is liable to considerable fluctuations as compared with the Estimates In 1889 90 there were heavy importations of silver at Bombay, particularly towards the end of the year, and the greater portion of these was tendered at the Mint for coinage The importations of silver in recent years have been as follows —

	Net Importation	Silver Coinage	Seignorage
1882 83	7,150,6	6,427,4	108,9
1883-84	6,106,2	5,663 4	64,5
1884 85 .	7,215,6	5,794,2	115,6
1885 86 . .	11,606,6	10,285,6	202,6
1886 87 . . .	7,045,1	4,616,5	93,1
1887 88	9,304,4	10,758 4	149,8
1888 89 .	9,281,7	7 282,3	138,9
1889 90 . . .	10,925,0	8,511,2	168,8

The silver coinage for 1888-89 and 1889-90 includes large sums on account of Burmese coin withdrawn from circulation and recoined at the Calcutta Mint

74 The *Gain on Copper Coinage* was low in 1888-89, owing to restricted coinage, as explained in the last report, but the monopoly which raised the price of the metal having broken down, the price fell and the copper coined by the Mint and passed into circulation during 1889-90 was very large in amount This increased circulation, amounting to 145,7 against 107,2 in the previous year, produced a corresponding improvement in revenue The head *Other Receipts* in Calcutta shews better results than expected, owing to more work done by the Mint for the Straits Settlements The improvement in Bombay is nominal, being counterbalanced by larger excesses on the charge side as noticed in paragraph 82. The excess over the Budget is the result of a change of system by which, instead of the net gain or loss on coinage operations for several months being adjusted at irregular intervals as before, the amounts are now brought to account every month

15.—Post Office

1888 89 Accounts			1889 90 Budget		1889 90 Revised		1889 90 Accounts	
	49,2	Chief Office, Calcutta		51,2		50,3		50,0
		PRESIDENCY AND DISTRICT OFFICES—						
94,2		Officers . .	96,5		96,7		96,7	
519,5		Establishment	549,0		544,4		544,4	
35,6		Stationery Charges .	36,3		36,0		} 108,2	
72,2		Other Charges .	74,6		66,1		}	
	721,5			756,4		743,2		749,3

Section C.—POST OFFICE, TELEGRAPH AND MINT—*continued*

15.—Post Office—*continued*

1888-89 Accounts			1889-90 Budget		1889-90 Revised		1889-90 Accounts	
		CONVEYANCE OF MAILS—						
97,0		Road Establishment and Contingencies			102,8		102,1	
50,1		Payments to State Railways	[illegible]5,4		61,6		66,8	
24,6		Other Railway Charges	22 5		22 8		21,4	
15 3		Bullock Train Establishment	14 7		1[illegible] 3		15,3	
13 0		Mail Cart Establishment and Charges	45 4		4[illegible],2		44,2	
60,8		Subsidies and Steamer Service	59,7		64,3		64 2	
10 8		Other Charges	11 3		5,1		4 1	
	301,6			313 1		317,1		318 1
	11,7	DISCOUNT ON SALE OF POSTAGE STAMPS		12 5		12 3		12 4
	19,2	MISCELLANEOUS		21,2		21,8		26 7
	1,103,2	TOTAL		1 154,1		1,141,7		1,156,5
		DISTRICT POST CHARGES—						
3 3		India	3 3		3 4		3,3	
5,8		Central Provinces	5 8		5 8		5 8	
12,[illegible]		Burma	12 4		12 8		12 7	
3 5		Assam	3 7		3,8		3,7	
36 4		Bengal	36 5		37 0		36,5	
17 9		N W Provinces and Oudh	18 5		18,3		18,3	
14,0		Punjab	14 1		14 2		14 2	
10,6		Madras	10,7		10 6		10,6	
10,7		Bombay	10 7		10 7		10 7	
	114,5			115 7		116 6		115 8
	1,217,7	TOTAL		1,270,1		1,261,3		1,272,3
		ENGLAND—						
37 5		Payments to English Post Offices	42,0		40,8		40 8	
47,6		Stores	48 6		31,5		31,2	
	85 1			90,6		72,3		72,0
	39 6	Exchange		42,1		32,5		32,3
	1,342 4	GRAND TOTAL		1,402,8		1,366,1		1,376,6

75 The Actuals for the *Chief Office* shew a saving of 1,2, which is made up of 7 less spent on account of the Director General's Office, and 5 for the office of the Comptroller, the saving in the former accrued chiefly from the reduction of the establishment taken up to Simla during the year, and that in the Account Office is connected chiefly with changes in the *personnel* of the Comptroller and Assistant Comptroller, which resulted in smaller salary charges As compared with the Actuals of the previous year, the excess is the outcome of an increased charge of 3,1 for establishment of the Account Office sanctioned at the close of 1888-89 and reductions in the Director General's Office due to various causes The cost of the *Presidency and District Offices* exceeds considerably the Actuals of 1888-89, owing chiefly to an increase of establishments in Burma towards the end of that year As compared with the Budget, the most important savings were in the grant for revision of establishment at the disposal of the Director General and for miscellaneous contingencies, but a considerable part of them was absorbed by an increased payment of 8 0 for travelling allowances from an alteration in the rates of these allowances after the Budget was fixed The Revised was based on the Actuals for nine months of the year, but proved too low Under *Road Establishment and Contingencies* additional establishments were entertained in 1889-90 in the Madras and Burma Circles, but not to the extent for which provision was made in the Budget The *Payments to State Railways* were high, owing (1) to additional train services on certain railways, (2) to conversion of 34 vans on the North-Western Railway, and (3) to increased payments to certain Railways for special train hire The *Other Railway Charges* included some arrears in 1888-89, and also additional payments connected with the experiment for accelerating the mails to England The *Mail Cart Charges* include 1,5 paid on account of increased establishment of the Bullock Train and Mail Cart Office, Simla Division, but, on the other hand, the contract allowances drawn in Bengal and Burma were less than anticipated, owing to the

Section C—POST OFFICE, TELEGRAPH AND MINT—*continued*

15.—Post Office—*continued*

abolition of a number of contracts in those circles The Revised Estimate provided a special payment of 1,0, which was classified in the accounts under *Miscellaneous* The head *Subsidies and Steamer Service* included in 1888-89 certain arrear payments claimed by the Tigris and Euphrates Company, but in 1889-90 a new allowance of 5,0 was paid to the British India Steam Navigation Company for the double service to Burma and Coast When the Budget was framed, this payment was not agreed to as an annual subsidy, but a sum of 6,5 was provided for under *Other Charges* for the service hence the large reduction under the latter head in the Revised and Actuals by a similar increase under the former The other variations from the Budget under the last mentioned head are the balance of a number of minor differences

76 The head *Miscellaneous* comprises printing establishment and contingencies, charges for construction and repair of Post Offices executed under departmental management, loss on Foreign and Colonial money order transactions, compensation for loss of insured parcels, and other similar items In 1889-90 the loss on the money order remittances outran the Budget by 3,8, and the printing charges were also in excess by 1,6, in consequence of the opening of several new mail lines There was, moreover, a special payment of 1,0 for damages sustained by a lady through the negligence of a tonga-driver, for which provision was made in the Revised under *Mail Cart Charges* as mentioned above These excess payments were counterbalanced by a saving of 9 under the other heads included in the group

77 Under *District Post Charges* Burma shews an increase representing certain unexpected additions to the Deputy Postmaster-General's establishment on account of the District Cess Fund In the North Western Provinces, the Local Government sanctioned a revision of establishments at an enhanced cost

78 In *England* after the Budget was framed the annual payments under the Postal arrangement with the Lords of Her Majesty's Treasury were reduced to 40,0 a year, with effect from 1st February 1888, and the Actuals included 8 in respect of arrears The Budget for stores, which was based on information supplied from India, proved too high

16.—Telegraph.

IMPERIAL

INDIAN TELEGRAPH

Capital Account

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
75,6	India	81,8	67,8	75,1
54,2	England	64,0	55,0	57,8
	Revenue Account			
416,4	India	444,8	431,1	432,8
4,8	England	5,0	4,5	4,4
551,0	TOTAL INDIAN TELEGRAPH	595,6	558,4	570,1
	INDO EUROPEAN TELEGRAPH			
67,6	India	73,9	73,2	71,8
21,2	England	23,2	24,1	24,1
	RED SEA AND INDIAN TELEGRAPH COMPANY			
18,0	England	18,0	18,0	18,0
	PROVINCIAL			
1	Bengal	1	1	1
4	Bombay	4	4	4
658,3	TOTAL IMPERIAL AND PROVINCIAL	711,2	674,2	684,5
	EXCHANGE			
27,5	Indian	32,1	26,8	27,9
9,9	Indo European	10,7	10,8	10,9
8,4	Red Sea	8,4	8,1	8,1
45,8	TOTAL EXCHANGE	51,2	45,7	46,9
704,1	GRAND TOTAL	762,4	719,9	731,4

Section C.—POST OFFICE, TELEGRAPH AND MINT—*continued*

16.—Telegraph—*continued.*

RESULTS

	Actuals. More	Actuals. Less
INDIAN TELEGRAPH—		
Imperial—		
Actuals with Actuals of previous year	19,1	
" Budget Estimate		25,5
" Revised Estimate	11,7	
Provincial—		
Actuals with Actuals of previous year		
" Budget Estimate		
" Revised Estimate		
INDO EUROPEAN TELEGRAPH (including the Red Sea)—		
Actuals with Actuals of previous year	7 1	
" Budget Estimate		1,2
Revised Estimate		1 4
EXCHANGE—		
Actuals with Actuals of previous year	1,1	
" Budget Estimate		4,3
" Revised Estimate	1,2	

Indian Telegraph

79 The excess over the Actuals of 1888-89 is due chiefly to the expansion of the operations of the Department necessitating larger establishments, more renewals and the maintenance of additional offices, and partly to a larger expenditure in England on stores for works The Budget Estimate for 1889 90 provided for a larger outlay than in the preceding year to allow for this expansion, but in the course of the year it became apparent that the provision made had been too high, and it was, therefore, reduced by ·37,2 in the Revised Estimate In the Actuals, however, the cash outlay on new works was larger, and the reduction of store balances smaller than had been anticipated, and these, with a larger expenditure in England, led to an excess over the Revised Estimate of 11 7

Indo-European Telegraph

80 The excess over the Actuals of the previous year is due to extensive renewals of cables The expenditure in 1889-90 follows the Budget and the Revised Estimates closely

Exchange

81 The differences in the charges on account of Exchange are due chiefly to the variations in the expenditure in England

17.—Mint.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	ESTABLISHMENTS—			
27,5	Calcutta	30,8	28,3	28,2
30,0	Bombay	31,2	30,3	31,5
	LOSS OF WEIGHT IN COINAGE—			
14,2	Calcutta	9,5	15,1	11,9
7,2	Bombay	4,2	16,0	17,6
	OTHER CHARGES—			
3,6	Calcutta	4,5	4,9	5,9
6,7	Bombay	4,6	7,7	7,9
45,3	TOTAL Calcutta	44 8	48,3	46,0
43,9	" Bombay	40,0	54,0	57,0
7,4	" England	12,5	11,6	12,1
3,4	" Exchange	5,8	5,2	5,4
100,0	GRAND TOTAL	103,1	119,1	120,5

Section C —POST OFFICE, TELEGRAPH AND MINT—*concluded*

XVII.—Mint—*continued*

82. The silver coinage at Calcutta in 1889-90 being less than expected, the *Establishment* charges in the operative section were necessarily below the Budget figure In Bombay, on the other hand, these charges were higher, owing to the greater quantity of silver to be dealt with The heavy *Loss on Coinage* at Calcutta arises again on the recoinage of the Burmese and shroff-marked rupees, for which sufficient provision does not appear to have been made in the Budget In Bombay, on the other hand, the charges were swelled per contra by a revised system of adjustment of gains and losses on coinage operations, as explained in para 74 The *Other Charges* were high in Calcutta on account of larger requirements of local stores, consequent upon the increased coinage of copper, and in Bombay they include 3,1 on account of additional expenditure incurred by the Mint Master for purchase of coal and coke

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
1,507,9	RECEIPTS	1,464,2	1,518,7	1,556,4

83. The variations in this section are distributed over the several heads of account concerned and are explained in detail in the following paragraphs There are no important differences that require notice here

XVIA.—Law and Justice—Courts of Law.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL.
Sale-proceeds of Unclaimed and Escheated Property	Accounts	1888-89	5,8	1,4	1,1	9	3,1	1,6	1,3	1,2	3,0	19,4
	Budget	1889-90	2,8	1,7	1,5	8	2,8	2,0	1,5	1,6	2,7	17,4
	Revised	1889-90	3,0	1,3	1,2	8	2,8	1,8	1,7	1,2	2,9	16,7
	Accounts	1889-90	3,0	1,9	1,0	6	2,7	1,8	1,3	1,5	2,8	16,6
Court Fees realised in cash	Accounts	1888-89	1	6	...	4	1,9	19,3	9	1,4	1,5	26,1
	Budget	1889-90	1	3		3	2,2	19,2	6	2,2	1,5	26,4
	Revised	1889-90	1	1,1		3	1,7	20,5	8	1,8	2,3	28,6
	Accounts	1889-90	1	1,1		3	2,0	21,4	1,0	1,8	2,2	29,9
General Fees, Fines and Forfeitures	Accounts	1888-89	3,3	11,1	29,0	5,6	70,3	26,8	40,2	45,6	27,4	259,3
	Budget	1889-90	3,3	9,9	29,2	6,7	69,0	27,5	36,0	42,3	28,3	252,2
	Revised	1889-90	3,4	10,6	30,0	6,0	70,7	27,4	43,0	49,6	31,1	271,8
	Accounts	1889-90	3,6	10,6	29,3	6,3	72,1	27,5	43,7	50,0	32,4	275,5
Other Receipts	Accounts	1888-89		4	2	1	3,7	2,8	1,4	1,3	2,6	12,5
	Budget	1889-90	1	5	3	2	3,5	2,3	1,0	1,4	2,0	11,3
	Revised	1889-90	1	5	3	2	3,8	1,8	2,5	1,4	4,1	14,7
	Accounts	1889-90		5	3	2	3,7	1,6	3,8	1,7	3,8	15,6
Upper Burma Receipts	Accounts	1888-89			19,0							19,0
	Budget	1889-90			19,5							19,5
	Revised	1889-90			16,5							16,5
	Accounts	1889-90			16,2							16,2
TOTAL .	Accounts	1888-89	9,2	13,5	49,3	7,0	79,0	50,5	43,8	49,5	34,5	336,3
	Budget	1889-90	6,3	12,4	50,5	8,0	77,5	51,0	39,1	47,5	34,5	326,8
	Revised	1889-90	6,6	13,5	48,0	7,3	79,0	51,5	48,0	54,0	40,4	348,3
	Accounts	1889-90	6,7	14,1	46,8	7,4	80,5	52,3	49,8	55,0	41,2	353,8

84 The total receipts under this head shew satisfactory improvement, as compared with the Estimates and the Actuals of past years The Estimates are generally framed with reference to previous Actuals which, in the case of *Sale-proceeds of Unclaimed and Escheated Property* under India included in 1888-89 larger lapsed estates received from the Administrator General, Bengal The rise in *Court-fees realized in cash* occurred chiefly under *Process Servers' Fees* in the Central Provinces, *Amin's Fees* in the North-Western Provinces, and *Recoveries in Pauper Suits* in Bombay As regards *General Fees, Fines and Forfeitures*, the increase is under magisterial fines in Bengal, Punjab, Madras and Bombay A part of the excess in Madras is also attributed to more translation and printing work done in the High Court From the Punjab, it is reported that the increase under magisterial fines is the result not so much of an actual increase in the fines imposed as of their better realization The head *Other Receipts* includes items of a miscellaneous character, such as fees received by Government Officers for performing duties as notaries public, and cash receipts of record-rooms in offices which are charged to "Law and Justice" In the North-Western Provinces there was a falling off in the Pleadership Examination Fees, while in the Punjab the Judicial Record Fees have been transferred here for the first time from the head "Land Revenue," were they where hitherto mixed up with the Revenue Record Room Receipts The Bombay Actuals include 2 1 as feesfor copying and comparing documents which were formerly paid to the clerks and karkuns of the different courts, but are now credited as revenue The Upper Burma accounts for 1888-89, upon which the Budget for 1889-90 was based, included some receipts not properly creditable to this head

XVIB.—Law and Justice—Jails.

			India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Sale-proceeds of Jail Manufactures	Accounts	1888-89	1,5	30,3	16,9	1,5	76,7	26,1	20,0	15,7	10,0	198,7
	Budget	1889-90	1,6	35,6	18,0	1,8	74,0	30,0	20,0	16,2	10,5	207,7
	Revised	1889-90	1,6	33,2	23,9	1,4	74,0	31,0	18,4	13,6	9,4	206,5
	Accounts	1889-90	1,4	34,6	25,2	1,3	85,7	33,7	16,9	12,8	9,6	221,2

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued*

XVIB.—Law and Justice—Jails—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Other Receipts	Accounts	1888-89	1,7		1,6	5,8	8	9,0	3,1	9	10,2	33 1
	Budget	1889 90	6	2	3 0	5,9	5	5,1	1,4	1,3	10 5	28 5
	Revised		1,2	2	2,3	5 8	5	5,5	1,8	1,4	10 2	28,8
	Accounts		2,4	2	2,7	5,0	2	5,6	2,7	1,7	8,9	29,4
Convicts Receipts at Port Blair and Nicobars	Accounts	1888 89	26 7				.					26,7
	Budget	1889 90	30,0					.				30,0
	Revised		36,6							...	..	36,6
	Accounts		34,9									34,9
Upper Burma	Accounts	1888 89			8		..					8
	Budget	1888 90			3,9							3,9
	Revised				3 9							3 9
	Accounts				4,1	..						4,1
TOTAL	Accounts	1888 89	29 9	30 3	19,3	7,3	77 5	35,1	23,1	16,6	20 2	259,3
	Budget	1889 90	32,2	35,8	24,9	7,7	74,5	35,1	21,4	17,5	21 0	270,1
	Revised		39 4	33,4	30 0	7,2	74 5	36 5	20,2	15,0	19,6	275 8
	Accounts		38 7	34,8	32 0	6,3	85 9	39,3	19 6	14,5	18,5	289 6

85 The 2,4 on account of Other Jail Receipts in *India* includes 1,0, being the cost of the maintenance of Berar prisoners confined in Yerrowda Jail, for which credit was taken in the Bombay Estimates The receipts at Port Blair and Nicobars were high on account of large recoveries from Native States not anticipated in the Budget but the sales of produce and stores were overestimated The introduction of the manufacture of castor oil in the Central Jails at Nagpur and Raipur in 1889-90, and the steps taken to stimulate manufactures in all the jails in the *Central Provinces*, led to an improvement of the revenue, but the Budget figure was not reached in consequence of an abatement in the demand for tents manufactured at the Jubbulpore School of Industry Convict labour was more largely utilized in *Burma*, both for manufactures and for hire to other departments, and this fact, together with greater efficiency of the labourers, accounts for the increase in the receipts In *Upper Burma* more jails were opened, while in *Assam* there was a decline in the demands of the Public Works Department for convict labour In *Bengal* larger supplies of manufactured articles to the Military Department, and in the *North Western Provinces* the resumption of factory operations at the Bareilly Central Prison, together with the sale of a large number of bricks at some other jails, contributed to the increase under sale-proceeds of jail manufactures The extended employment of prisoners on jail manufactures in these provinces necessarily resulted in a reduction in extramural labour, which explains the falling off under "Other Receipts" as compared with 1888-89 In the *Punjab* certain manufactures were diminished or stopped altogether owing chiefly to a reduction in, or sickness among, the prisoners, while a larger number of convicts was employed in repairs of jail buildings, the jails at Muzzafargarh and Gurgaon were also closed The *Madras* receipts were diminished owing to an outbreak of cholera in two of the largest manufacturing jails in the Presidency, which resulted in a poor outturn of work The decline in *Bombay* in the sale-proceeds of Jail manufactures is attributed to a reduction in the number of skilled workmen and prisoners employed on factory work, and a slackness in the public demands for manufactured articles The "Other Receipts" also were affected to some extent by the transfer of an extramural gang to a new station, which necessitated the employment of a large number of convicts on the building of a new camp, and in consequence reduced the number employed on remunerative work in the Public Works Department, but as already stated, 1,0 on account of maintenance charges was adjusted in the India books

XVII.—Police.

			India.	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Police supplied to Railways	Accounts	1888 89			...	..						
	Budget	1889-90	6,3				(a)			(a)		6 3
	Revised											
	Accounts											
Police supplied to Municipal, Cantonment, and Town Funds	Accounts	1888 89		7	...	.	4	7,0	53 5	1,6	4 8	68,0
	Budget	1889 90		6			1,2	7 5	54 2	5	4 9	68 9
	Revised			6			6	7,0	54 2	7	6 6	69 7
	Accounts			6			8	7,0	54 2	8	6,9	70 3
Police supplied to Public Departments, Private Companies, and Persons	Accounts	1888 89		2,0	14 0	1	1,8	2 2	2 3	1,8	8 3	32 5
	Budget	1889 90		1,7	8 0	1	1,3	2 5	3 0	2 9	8 3	27 8
	Revised			1 9	10,0	1	1,8	2 3	3 0	2 7	9,1	31 2
	Accounts			1,9	9,3	1	2 3	2 2	3,6	2,3	11,5	33 2

(a) Included under the head "*Police supplied to Public Departments*"

Section D.—RECEIPT BY CIVIL DEPARTMENTS—*continued*

XVII.—Police—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Presidency Police	Accounts	1888 89								2 5	12,3	14,8
	Budget	1889 90					7,5				10,8	18,3
	Revised	1889 90					4 0				10 7	14,7
	Accounts	1889 90					5 9			2,0	10,3	18,2
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts	1888 89	7	15 1	4 2	7 0	49,9	21 3	10 1	29 2	28,2	168 7
	Budget	1889 90	5	14 2	4 1	7 3	43 4	21 3	10,8	29 4	27 3	161,3
	Revised	1889 90	5	15 0	4 1	7 0	47 3	26 2	10 2	30 7	28,2	169,2
	Accounts	1889 90	6	15,2	4,1	6 8	45,1	27 7	10 1	30 5	28,5	168,9
Other Receipts	Accounts	1888 89	3	1,1	2,5	3 6	24 9	2 1	1 2	3,3	5,8	45 1
	Budget	1889 90	3	6	1 2	3 3	24 9	2 8	1,0	4 2	4,8	43,1
	Revised	1889 90	3	1,1	1 8	3 6	27 9	2 5	1 0	4 1	6 6	49 2
	Accounts	1889 90	1	1 1	1,0	3,8	27 6	2,5	1,1	3,4	5,5	46,7
Upper Burma Receipts	Accounts	1888 89			23 9							23 9
	Budget	1889 90			20 3		-					20 3
	Revised	1889 90			33 2							33 2
	Accounts	1889 90			29,1							29,1
TOTAL	Accounts	1888 89	1 0	18 9	44 6	10 7	77 0	35 9	67 1	38 4	59 4	353,0
	Budget	1889 90	7 1	17,1	33 6	10,7	78 3	37 1	69 0	37 0	56 1	346 0
	Revised	1889 90	8	18 9	19 1	10,7	81 6	38 0	68 1	38 2	61 5	367,2
	Accounts	1889 90	1 0	19 1	43 5	10 7	82 0	39 4	69 0	39,0	62 7	366,4

86 The India Budget credited the head *Police supplied to Railways* with 6,3, being the share of the total cost of the Rajputana-Malwa Railway Police recoverable from the Railway, but in the accounts the transfer was deducted from expenditure Under *Police supplied to Municipal, Cantonment and Town Funds*, the Mopilla fines realised in 1889 90 in Madras were less than in 1888-89 while the Bombay Actuals under this head include large recoveries of contributions for pensions according to altered regulations, and also some arrears due by the Poona Cantonment Fund As regards the head *Police supplied to Public Departments, Private Companies, and Persons*, the Burma receipts were low in 1889-90, chiefly owing to a reduction of the "Punitive Police" employed in disturbed parts of the country In Bengal the Estimates were too low, though part of the amounts credited here appear to have been estimated for under the previous head The excess in the Punjab and Bombay is chiefly in the receipts on account of "Punitive Police," in Madras it is connected with the increased strength of the Southern Mahratta Railway guard The *Presidency Police* receipts appear for the first time under Bengal, the administration of the Department having been taken over by Government in 1889-90 from the hands of the Municipality The reduction under this head in Bombay is the result of a number of differences, of which the most important is the non-payment in 1889-90 by the Bombay Port Trust of its contribution towards the cost of the Harbour Police *Fees, Fines and Forfeitures* appear to be low in Bengal, owing to a change of classification by which security deposits of cattle pound farmers are now taken to the debt head instead of being it once credited as revenue In the North-Western Provinces they include unusually large receipts on account of the sale-proceeds of unclaimed and stray cattle, and in Madras the fees were enhanced by the opening of new pounds The Budget for Bombay was exceeded owing to the extension of the Steam Boiler Inspection Act to new localities, and to the increase by 25 per cent of the fees levied under the Act The *Other Receipts* include special recoveries in the Central Provinces from the sale of horses on a reduction of the Mounted Police, enlarged credits in Bengal on account of village police met by a corresponding increase in the expenditure, and recoveries of contributions from certain Local Funds in Bombay which were not expected in the Estimates In Burma the recoveries of service payments of previous years were smaller than was anticipated The *Upper Burma* receipts were high, chiefly under "Punitive Police" and "Cash Recoveries of Service Payments" in previous years, but the full amount expected on account of the former in the Revised was not realised owing chiefly to heavy remissions in the Magwe District The Actuals of 1889-90 comprise also increased payments by Municipalities and Cantonment Funds, and the new Ruby Mines Company

XVIII.—Marine.

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
Pilotage Receipts	Accounts	1888 89				84 7	1,5	5	85,2
	Budget	1889 90				84,0		6	86,1
	Revised	1889 90				81,2		4	81,6
	Accounts	1889 90				80,4		4	80,8
Dockyard Services, &c	Accounts	1888 89	74,7						74,7
	Budget	1889-90	55 0						55,0
	Revised	1889-90	55,0						55,0
	Accounts	1889-90	67 4						67 4

Section D—RECEIPTS BY CIVIL DEPARTMENTS—*continued*

XVIII—Marine—*continued*

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
Sale-proceeds of Vessels and Stores	Accounts	1888-89	8,6	1,7		2,3			12,6
	Budget	1889-90	2,0	1,3		2			3,5
	Revised	1889-90	8,3	1,3		2			9,8
	Accounts	1889-90	9,0	1,4		3			10,7
Registration and other Fees	Accounts	1888-89		5		2,5		5,0	8,0
	Budget	1889-90	...	2		2,8		1,9	7,9
	Revised	1889-90		2		2,8		5,7	8,7
	Accounts	1889-90		2		2,9		5,9	9,0
Coast Light Dues	Accounts	1888-89		18,4					18,4
	Budget	1889-90		19,5					19,5
	Revised	1889-90		21,0					21,0
	Accounts	1889-90		21,5					21,5
Other Receipts	Accounts	1888-89	9,9	1,2	1	1,7			12,9
	Budget	1889-90	10,3	4	...	2,0			12,7
	Revised	1889-90	10,4	1,2		1,8	1		13,5
	Accounts	1889-90	10,1	1,1		1,8		1	13,1
TOTAL	Accounts	1888-89	93,2	21,8	1	91,2		5,5	211,8
	Budget	1889-90	67,3	21,4		89,0	1,5	5,5	184,7
	Revised	1889-90	73,7	23,7		86,0	1	6,1	189,6
	Accounts	1889-90	86,0	24,2		85,1		6,4	202,5

87 As explained in the last report, the *Pilotage Receipts* vary with the tonnage of the ships visiting the port The Bengal revenue improved steadily for some years, till it received a check in 1888-89, and the results of 1889-90 show a further decline In Madras orders were issued directing the transfer of these receipts to the Port Fund after the Budget was framed The receipts on account of *Dockyard Services, &c*, were specially high in 1888-89, and a moderate estimate was made of the work to be done in 1889-90 for other departments and private individuals as well as of the supplies of stores to vessels of the Royal Navy on the Indian Station The issues of stores were, however, far in excess of anticipations and produced a corresponding increase in revenue The amount under *Sale Proceeds of Vessels and Stores* is necessarily a fluctuating quantity The Budget represented the probable receipts from the sale of condemned stores, but it was subsequently decided to sell the *Tigris*, the *Bear* and the engines and boilers of the *Quantwng*, which realized in all 7,2 in 1889-90 As regards *Registration and Other Fees*, the increase in Bengal is said to have proceeded from the system of continuous discharge certificates introduced at the shipping office, and in Bombay, it is attributed to the larger employment of native seamen, on account partly of their low wages, and partly of strikes in English ports Burma had an excellent harvest in 1889-90, which stimulated the export trade, and the *Coast Light Dues* realized were better owing to the larger number of vessels visiting the port There is nothing special to note in regard to the head *Other Receipts*, except that the hire of a vessel to replace the Arakan River Steamer was not anticipated in the Budget

XIX.—Education.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Fees and Fines	Accounts	1888-89	1,0	3,1	8	3,9	38	13,9	5,2	22,4	39,7	143,8
	Budget	1889-90	9	3,4	6	3,9	50,4	13,0	6,9	22,9	38,9	140,4
	Revised	1889-90	1,0	3,3	7	4,1	53,7	15,8	5,5	22,6	38,6	145,3
	Accounts	1889-90	1,1	3,4	8	4,1	55,1	16,1	5,5	24,3	37,9	148,3
Contributions	Accounts	1888-89	8	8,2	8	1	2,6	1,5	1	5	6,6	21,2
	Budget	1889-90	5	8,1	9	1	2,8	2,6	3	4	6,5	22,2
	Revised	1889-90	1	7,4	9	1	2,6	1,6	1	5	2,7	16,0
	Accounts	1889-90	1	6,9	1,0	1	2,6	1,7	1	5	2,5	15,5
Other Receipts	Accounts	1888-89	6	3,7	1,6	1	7,8	5,0	9	8,0	19,4	47,1
	Budget	1889-90	1	4,0	1,0	1	4,5	1,2	8	13,9	21,2	49,8
	Revised	1889-90	4	3,9	2,4	1	8,7	1,6	8	7,1	15,4	41,4
	Accounts	1889-90	4	4,2	1,4	2	2,4	4,9	7	6,2	17,4	37,8
TOTAL	Accounts	1888-89	2,4	15,0	3,2	4,1	64,2	20,4	6,2	30,9	65,7	212,1
	Budget	1889-90	1,5	15,5	2,5	4,1	57,7	20,3	7,0	37,2	66,6	212,1
	Revised	1889-90	1,5	14,6	4,0	4,3	60,0	22,0	6,4	30,2	59,7	202,7
	Accounts	1889-90	2,6	14,5	3,2	4,4	60,1	22,7	6,3	31,0	57,8	201,6

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued*

XIX.—Education—*continued*

88 The increased *Fees and Fines* in Bengal were obtained chiefly from Government Colleges and Schools, in the North-Western Provinces and Madras, they flowed from higher rates of fees and a larger number of students, a great many schools having been opened in the latter province under the Salary Results system The decline in Bombay is due to the transfer of the "Presidency Educational Fund" to the Bombay Municipality The falling off under *Contributions* in India is in the receipts expected from Native States in Ajmere In the Central Provinces the fall is due to arrears, and to the transfer of several schools to the control of municipalities The variations in Bombay occur almost wholly in the local section of the accounts *Other Receipts* comprise income from endowments, sale-proceeds of books and various other items The Bengal receipts of 1888-89 under this head were swelled by adjustments with District Boards The more important differences in the other provinces occur chiefly in the sale-proceeds of books

XX.—Medical.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Medical College and School Fees	Accounts	1888 89					2,3		1	1,9	2,1	6,4
	Budget	1889-90					2,5		1	1,9	2 5	7,0
	Revised	1889-90					2,5		1	1 8	2,0	6,4
	Accounts	1889-90					2,5	.	1	1,6	2,0	6 2
Hospital Receipts	Accounts	1888 89					6,0		6	1,0	2,7	10,3
	Budget	1889-90					6,0	.	2	9	2 2	9,3
	Revised	1889-90			...		5 6		5	1 3	2 9	10,3
	Accounts	1889-90					6,4	...	7	1,1	2,9	11,1
Lunatic Asylum Receipts	Accounts	1888 89		2	1,5	1	2,1	4	9	1,5	1,3	8,0
	Budget	1889 90		3	1,2	1	2,5	4	1,1	7	1,2	7,5
	Revised	1889 90		3	1,6	1	2,2	4	1,1	9	1,5	8,1
	Accounts	1889 90		2	1,6	1	2,4	4	9	8	1,5	7,9
Contributions	Accounts	1888 89	6	9			3 6	10,7	9	7,9	3,0	27,6
	Budget	1889 90	6	8	1		3,5	11,0	8	4,4	3,0	24,2
	Revised	1889 90	6	8	1		3 6	10,8	9	5,0	4,5	26,3
	Accounts	1889 90	5	1,0	1		3,8	11,0	1,3	5,0	3,0	25,7
Other Receipts	Accounts	1888-89	1	1	1		7	9	7	1,1	1,1	4,8
	Budget	1889 90		1	1		4	1,0	1,1	8	5	4,0
	Revised	1889 90		1	1		7	1,2	6	1,0	6	4,3
	Accounts	1889 90		1			4	1,2	5	8	6	3,6
Upper Burma	Accounts	1888-89		..	9				.			9
	Budget	1889-90			5							5
	Revised	1889-90			5							5
	Accounts	1889-90			3							3
TOTAL	Accounts	1888 89	7	1,2	2,5	1	14,7	12,0	3,2	13,4	10,2	58,0
	Budget	1889-90	6	1,2	1,9	1	14 9	12,4	3 3	8,7	9,4	52,5
	Revised	1889-90	6	1,2	2,3	1	14 6	12 4	3,2	10 0	11,5	55,9
	Accounts	1889-90	5	1,3	2,0	1	15,5	12,6	3,5	9,3	10,0	54,8

			Sterling	Exchange	TOTAL				
England	Accounts	1888 89	2,7	1,2	3,9	Total including England	Accounts	1888 89	61,9
	Budget	1889 90	2,5	1,2	3 7		Budget	1889 90	56,2
	Revised	1889 90	2,6	1,2	3,8		Revised	1889 90	59,7
	Accounts	1889 90	2,7	1,2	3,9		Accounts	1889 90	58,7

89 Considering the uncertain character of these receipts, the agreement between the Estimates and the accounts is, on the whole, fairly close The only points requiring notice are that in *Madras* Municipalities were relieved of their liability to contribute towards the maintenance of lunatics, with effect from 1st April 1889, and the recoveries for medicines supplied to these bodies from the Government Medical Depôt were adjusted through a debt head In *Bombay*, the Revised Estimate for contributions proved too high, chiefly because a reduction was made in March 1890 in the amount payable by the Port Trust towards the cost of the European General Hospital, and a question having been raised as to the liability of the Trust to pay for the Health Officer and his Establishment under the new Municipal Act, the sum due on this account was not realized during the year

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued*

XXI.—Scientific and other Minor Departments.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total
Receipts on Account of Experimental Cultivation	Accounts	1888 89		2			9	1 3	6	1	1,6	4,7
	Budget	1889 90		2				1 7	6	.	1 3	3,8
	Revised	1889 90		2				1 8	6	1	1 3	4 0
	Accounts	1889 90		2	...		1	1,9	5	.	1,1	3,8
Botanical and other Public Garden Receipts	Accounts	1888 89	1	1,3	..		2	3 6	4,0	4	1 1	10,7
	Budget	1889 90	...	1,2			3	2 8	3,6	3	1 2	9,4
	Revised	1889 90		1,2		..	3	3 5	4,0	4	1 2	10,6
	Accounts	1889 90	1	1,2			4	3,5	6,0	5	1,3	13,0
Cinchona Plantations	Accounts	1888-89				...	12,9			4	..	13,3
	Budget	1889 90					15,0			4,0	...	19,0
	Revised	1889 90					13,5		...	1,3		14,8
	Accounts	1889 90					11,3			5		11,8
Receipts on account of Public Exhibitions and Fairs	Accounts	1888 89	1	1			1	5 1	6 0	7	4	12,5
	Budget	1889 90		1			1	4 0	4 9		4	9 5
	Revised	1889 90	1	2	2		1	5,4	4 4		1,5	11 9
	Accounts	1889 90	3,4	3	2		1	5,1	5 2		1 5	15,8
Government Bull and Stallion Receipts	Accounts	1888 89	6									6
	Budget	1889 90	5			..						5
	Revised	1889 90	6	...								6
	Accounts	1889 90	5									5
Labour and Emigration	Accounts	1888 89				5 7	4 9			7		11,3
	Budget	1889 90				5 0	4 5			9		10,4
	Revised	1889 90				5,1	6 0			1 2		12,6
	Accounts	1889 90			...	5 7	6 3	..		1,4		13,4
Sale of Instruments and Stores by the Mathematical Instrument Factory	Accounts	1888 89	3 3				...				..	3 3
	Budget	1889 90	2 4									2 4
	Revised	1889 90	2 7									2 7
	Accounts	1889 90	3 4									3,4
Other Miscellaneous Receipts	Accounts	1888 89	2,1		1			4	1 0	9 3	2 5	15 4
	Budget	1889 90	2		2		2	4	9	7 9	2 3	12,1
	Revised	1889 90	2 6		2		2	3	9	10 6	2,2	17,0
	Accounts	1889 90	2,5		2		2	2	1,4	14 8	2,1	21,4
TOTAL	Accounts	1888 89	6 2	1,6	1	5 7	19,0	10 4	11 6	11 6	5 6	71,8
	Budget	1889 90	3 1	1,5	2	5 0	20 1	8 9	10 0	13 1	5 2	67,1
	Revised	1889 90	6 0	1 6	4	5 4	20 1	11 0	9 9	13 6	6 2	74 2
	Accounts	1889 90	9,9	1,7	4	5,7	18 4	10,7	13 1	17 2	6,0	83 1

			Sterling	Exchange	Total			
England	Accounts	1888 89	1,2	5	1,7	Total including England	Accounts 1888 89	73,5
	Budget	1889 90	6	3	9		Budget 1889-90	68,0
	Revised	1889 90	8	4	1,2		Revised 1889-90	75,4
	Accounts	1889 90	5	2	7		Accounts 1889-90	83,8

90 The *India* Budget was too low under the last two heads In *Bengal* the sale of cinchona bark and alkaloids was much less than anticipated in the estimates, while the increase under " Labour and Emigration" was in the fees for embarked emigrants As compared with last year, the slight increase in the *North-Western Provinces* is wholly in the obacco farm receipts The head " Botanical and other Public Garden Receipts" was swelled in the *Punjab* by the transfer to it of the sale-proceeds of trees, grass, &c , which were hitherto erroneously treated as land revenue On the other hand, the receipts on account of Exhibitions and Fairs fell off owing to the prevalence of cholera in Hissar and Sirsa, which prevented the annual fairs being held in those places In *Madras* a very great reduction in the receipts on account of cinchona plantations resulted from the late arrival from England of the machinery required for manufacturing the febrifuge, and from the low market price of quinine A revival of emigration to the Straits explains the improvement under " Labour and Emigration," and the fees for the Special Middle School Examination held in May 1890, which were not contemplated in the Estimates, enhanced the " Other Miscellaneous Receipts " There were special receipts in *India* and *Bombay* of 3,3 and 1,1 respectively, on account of sale-proceeds of exhibits sent to the London and Colonial Exhibition

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
13,013,6	EXPENDITURE	13,291,2	13,282,5	13,235,4

91. Here the total increase in 1889-90, as compared with the previous year, amounts to 221,8, of which 133,3 and 79,6 occur under Police and Marine charges respectively The enhanced Police expenditure is connected partly with the administration of Upper Burma and partly with the transfer to Government control of the Presidency and Suburban Police in Bengal The Marine charges include 64,3 paid for the purchase of the new steamer *Mayo* during the year The Budget for the Lower Burma Police was high, which accounts for a considerable portion of the reduction of expenditure below it as shewn above, and there were also some savings in the expenses for education in most of the provinces

18.—Administration.

		India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Salaries of Governor General, Governors, Lieutenant Governors, and Chief Commissioners including Commissioner in Sind and his Establishment	Accounts 1888 89	25 1	4 8	6 2	4 0	9 6	9 6	9 6	12,0	22,7	103,6
	Budget 1889-90	25 1	4 8	7 7	4 8	9 6	9 6	9 6	12 0	22 6	105,8
	Revised 1889-90	25 1	5 7	9,6	5 7	9 8	9 6	9 6	12 7	22 9	110 7
	Accounts 1889-90	25,1	5,7	8,8	5,7	9 9	9 6	9 6	12 7	22,8	109,9
Staff and Household	Accounts 1888 89	26 1	6	2,2	7	2 5	3 5	2 1	12 9	18 4	69,0
	Budget 1889 90	27 3	6	2 4	8	2 5	3 8	2,1	13 3	18,6	71,4
	Revised 1889 90	26 4	6	2 3	1 0	2 5	3 5	2 1	13 1	18,4	69,9
	Accounts 1889 90	26 0	6	2,2	9	2 5	2 8	2,2	12,7	18,4	68,3
Durbar Fund	Accounts 1888 89	16 5									16,5
	Budget 1889 90	16 5									16,5
	Revised 1889 90	16 5			..						16 5
	Accounts 1889 90	15 6									15,6
Executive Council	Accounts 1888 89	38 3							13,6	13,2	65 1
	Budget	38 8							12,8	12,5	64 1
	Revised 1889 90	38 8							12,8	13,8	65 4
	Accounts	38,6		—					12,7	13,8	65,1
Legislative Council	Accounts 1888 89	17 6				2,2	3		1,4		21,5
	Budget 1889 90	20 9				2 2	3		1,3	1	24,8
	Revised 1889 90	17 5	2			2 4	3		1,2		21,6
	Accounts 1889 90	17 9	2			2 4	3		1,2		22,0
Military Secretary to the Viceroy and Governors	Accounts 1888 89	42 7						2	6 4	7,9	57,2
	Budget 1889 90	40 8							6,3	8,2	55,3
	Revised 1889 90	40 2							6 4	7,9	54,5
	Accounts 1889 90	40,9							6,3	7,9	55,1
Secretariat	Accounts 1888 89	145 4	7,6	24 3	8,2	50 1	31,2	19 6	28 7	36,3	351,4
	Budget 1889 90	144 4	8 2	22,3	7 9	48 0	31,6	23,1	28,3	36,3	350,1
	Revised 1889 90	137,7	7 5	23 0	8 8	49,1	32 3	19,6	31,7	37,1	346,8
	Accounts 1889 90	143,7	7,3	23 0	9 1	50,4	32,0	20,2	32,3	36,7	354,7
Tour Charges	Accounts 1888 89	10,9	1,2	4	4	2 8	8,5	5,8	1	4	30,5
	Budget 1889 90	16,5	1 7	6	8	3 4	5,8	6,2	3	4	35,7
	Revised 1889 90	13,5	1,4	7	8	4 0	5 6	5,2	1,1	4	32,7
	Accounts 1889 90	14,4	1,3	7	7	3,3	4,8	2 6	1,1	5	29,4
Board of Revenue and Financial Commissioner	Accounts 1888-89			4,4		27 5	21 2	17 6	17,2		87,9
	Budget 1889 90			6 7		27 7	21 6	18,3	16,1	..	90,4
	Revised 1889 90		—	6,9		29,9	21,8	18 7	15,8		98 1
	Accounts 1889 90			7,2		29,7	21,4	18 6	15,5		92,4
Commissioners	Accounts 1888 89	2	18,8	21 5	5,6	53 3	57 1	35,4		22 8	214,7
	Budget 1889 90	2	19,7	21,5	5 5	53 0	56 2	34 1		22,5	212,7
	Revised 1889 90	1	19 3	21,8	5 9	52 5	56 6	33 2		22,6	212,0
	Accounts 1889 90	3	19,1	21,8	5,7	54,6	56,4	33,8		22,7	213,9
Account Offices	Accounts 1888-89	62,1	7,4	14 3	4 9	33 9	23,0	15,3	24,7	25,8	210,9
	Budget 1889 90	68 7	7,7	14,1	4,9	35,2	24,2	15,9	24,5	27,1	222,3
	Revised 1889 90	66 2	7 3	16,6	5 1	34 9	21 4	15,9	24,7	25,8	217,9
	Accounts 1889 90	66,4	7 4	16,9	5,0	35,0	21,2	15,6	24,9	26,2	218,6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

18.—Administration—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Paper Currency Office	Accounts	1888 89	11 7	1	1,8			1 5	1 2	2 4	8 3	27 0
	Budget	1889 90	11 1	1	1 8			1,6	1 2	2 6	7 9	26,3
	Revised	1889 90	11,4	1	2,0			1 5	1 2	2 5	7 9	26,6
	Accounts	1889 90	11,4	1	2 0			1 4	1,1	2 5	8,0	26 5
Allowance to Presidency Banks	Accounts	1888 89	17 2				1 5			3 0	8,0	29 7
	Budget	1889 90	17 3				1 4			3 1	8 4	30 2
	Revised	1889 90	17 6				1 4			3 3	8 0	30 3
	Accounts	1889 90	17,6				1 4			3 4	8 0	30,4
General Establishment of Local Fund Offices	Accounts	1888 89		3 3	9		25,6	5 4	12 2	22 0	10 7	80,1
	Budget	1889 90		3 6	9	..	25 0	5 7	12 4	28 0	10 7	86 3
	Revised	1889 90	1	3 0	1 1	3	25 0	5 6	12 4	22,0	10 0	79 5
	Accounts	1889 90	1	2,9	1 0	3	26 6	5 4	11,9	-4,2	10,4	82 8
Upper Burma Charges	Accounts	1888-89			24 7							24 7
	Budget	1889-90			24 6							24 6
	Revised	1889-90			22 6							22 6
	Accounts	1889-90			22,1							22 1
Other Charges Reserve Treasuries and Press Commission	Accounts	1888 89	1 4							2		1 6
	Budget	1889-90	6							2		8
	Revised	1889-90	5						4 1	2		4 8
	Accounts	1889-90	5						4 2	2		4,9
TOTAL INDIA	Accounts	1888 89	415 2	43 8	100 7	23 8	209 0	161 3	119 0	144 6	174 0	1 391 4
	Budget	1889 90	428 2	46 4	102 6	24 7	208 0	160 4	122 9	148 8	175 3	1 417 3
	Revised	1889 90	411 6	45 1	106 6	27 6	211 5	158 2	122 0	147 5	171 8	1,404 9
	Accounts	1889 90	418 5	41 6	105 7	27 4	215 8	158 3	119 3	149 7	175 4	1,411 7

			Sterling	Exchange	TOTAL				
England	Accounts	1888 89	241 4	112 4	353 8	Total, including England	Accounts	1888 89	1 745 2
	Budget	1889-90	247 5	115 1	362 6		Budget	1889 90	1 779 9
	Revised	1889-90	240 8	108 4	349 2		Revised	1889 90	1 751 1
	Accounts	1889-90	239 9	107 6	347,5		Accounts	1889 90	1,759 2

92 The charges on account of *Salaries of Governor General, &c* exceed the Budget in the Central Provinces, Burma and Assam In the former two provinces, the excess is due to privilege leave arrangements The total increase over the Budget amounted to 1,0 on account of the Central Provinces, and 1,9 for Burma, of which 2 and 7 respectively were drawn in Bengal and Madras In Assam the Actuals include the transit pay of two successive Chief Commissioners transferred, on appointment from other provinces, and the pay for two months of the Chief Commissioner, which, though due in the previous year, was claimed in 1889 90 The savings in India under *Staff and Household* amounted to 3,5 in telegram charges, but this was partly counterbalanced by an excess expenditure for hill journeys The Madras Estimates provided 4 for the maintenance of the Governor's camp equipage which was not spent The *Durbar Fund* grant comprises 12,0 allowed for the Viceroy's household expenses, 3,0 for tour charges of the establishment, and 1,5 on account of the Government house furniture fund, but 1,0 out of the sanctioned grant for tour charges remained undrawn at the end of 1889-90 The charges for the *Executive Council* were higher in Bombay on account of acting arrangements The India Budget for *Legislative Council* provided the fixed grant of 2,0 for the travelling allowances of two non-official members, but no expenditure out of it was required, some savings also accrued under travelling and hill journey expenses

93 The usual details of the India *Secretariat* charges are given below The variations occur chiefly under telegrams and hill journey allowances and partly in the pay of the establishment, there were also increases of 9 each in the Foreign Department and Revenue and Agricultural Department on account of officers on special duty not anticipated in the Budget The excess in the Public Works Secretariat also included 7 paid as office rent which was not provided for

1888 89 Accounts	*Secretariat (India)*	1889 90 Budget	1889 90 Revised	1889 90 Accounts
33,1	Financial Department	34,3	32 1	32,5
22,2	Home Department	22 2	21 8	23,7
40,9	Foreign Department	40,6	38,8	38,1
19,7	Revenue and Agriculture	18,6	18,1	19,2
7	Translator's Department	7	7	7
28,8	Public Works Department	28,0	26,2	29,5
145,4	TOTAL	144,4	137,7	143,7

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

18.—Administration—*concluded.*

94 As regards the Provinces, there were certain vacancies in the gazetted staff at Nagpur, and service telegrams in Burma exceeded anticipations An officer was placed on special duty with the Chief Commissioner, Assam, for a part of the year, and his salary was charged to this head though provided for in moieties under "3—Land Revenue," and "19A—Law and Justice." The Bengal excess is attributed to privilege leave arrangements and the appointment of officers on special duty, while the contemplated revision of the Punjab staff was not sanctioned till the end of the year The Madras Actuals include the privilege leave allowances of three officers and heavy telegram charges incurred in connection with the Ganjam famine

95 The head *Tour Charges* includes the expenses of the head of the administration, and of the officers accompanying him on tour The figures shew that these tours were very much abridged in the Punjab, in the North-Western Provinces the charges are also smaller, but they were abnormally high in 1888-89 In Madras the excess is due to the visit of His Excellency the Governor to Simla in September 1889

96 As regards *Board of Revenue, &c*, the post of the Financial Commissioner, Burma, was in existence only for a part of 1888-89 The fluctuations in other provinces are normal, arising chiefly out of absences of officers on leave or deputation The same remark applies also to the variations noticeable under the head *Commissioners.*

97 The charges for *Account Offices* represent those for the Civil account offices in every province except India, where the office of the Accountant General, Public Works Department, is also included The transfers of officers from one Civil Account or Currency Office to another, and the entertainment of temporary establishments out of grants provided for in the Central Office Budget, render futile a detailed comparison for each individual office, the total charges for all the Account and Currency Offices may be compared with the estimates as follows —

		Civil Account and Currency Offices	Office of A G, P W D	TOTAL
Accounts	1888-89	216,2	21,7	237,9
Budget	1889-90	224,4	24,2	248,6
Revised	1889-90	221,3	23,2	244,5
Accounts	1889-90	222,0	23,1	245,1

98 The saving of 2,4 in the Civil Department occurs chiefly under *Salaries*, and is due to the absence of officers on leave to Europe The excess, as compared with the accounts of 1888-89, is explained chiefly by a large increase in the Rangoon Office Establishments, and also by smaller savings under salaries The full complement of officers for the Public Works Account Office was not entertained during the year

99 The charge for *General Establishment of Local Fund Offices* in Bengal exceeded the Estimates, the charge is Local The excess has been brought to the notice of the District Boards concerned In Madras it was expected at the time the Budget was framed that a large number of Panchayats and Unions would be established, but this expectation was not realized, and in the Revised the Actuals of 1888-89 were repeated The accounts for the last three months, however, shewed a slight excess, besides which a sum of 1,1 embezzled by a Board clerk was charged off under this head The savings in *Upper Burma* resulted from the abolition of the Hlutdaw The reduction under India in *Other Charges* is due to the absence of any expenditure on account of the Press Commission in 1889-90 against 9 in 1888-89 The 4,2 shewn under Punjab represents the cost of the office of the Inspector General of Stamps, Excise and Registration hitherto distributed over three different heads of account.

100 In *England* there was a decrease under Home Establishment of 3,0 in salaries, 2,9 in Charges of the Store Department, and 8 in Telegrams The Stores for India also cost 4 less than expected and the savings in other payments on account of the Indian Administration amounted to 3.

19A—Law and Justice—Courts of Law.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
High Court, Chief Courts, Recorders Court and Judicial Commissioner	Accounts	1888 89	5	6,1	14 9		108 1	42 1	34 5	54,1	67 2	327,5
	Budget	1889 90	5	6 2	17,3		112,3	42,2	33,8	52,7	68,8	333,8
	Revised	1889 90	4	6,1	12 4		107,6	42 9	32,2	53 7	67,4	324,7
	Accounts	1889 90	5	6,1	12 3		109,5	42 7	32 9	55 0	67,3	326,3
Law Officers	Accounts	1888 89	3	2	4,1	5	27,7	7 8	4,0	13,7	19,5	77,8
	Budget	1889 90	3	3	4 7	9	26 1	7,3	6 3	12,1	16,3	74,3
	Revised	1889 90	3	4	4,7	5	27,2	7,9	3,9	12,9	16,9	74,7
	Accounts	1889 90	3	4	4,7	8	27 9	9,1	3,8	12,1	16,8	75,9
Civil and Sessions Courts	Accounts	1888 89	8,1	2,5	3,5	14,0	415,6	216,3	117,5	225,8	187,3	1,181,6
	Budget	1889 90	7,7	2,7	3,6	14,4	412,6	210,3	118,4	231,2	188,8	1,189,7
	Revised	1889 90	7,5	2,8	4 2	13,9	420,9	212,1	118,6	227,8	185,0	1,192,8
	Accounts	1889 90	7,6	2,7	4,2	13,9	424,2	214,3	116,7	230,8	183,7	1,198,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENT—*continued*

19A.—Law and Justice—Courts of Law—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Court of Small Causes	Accounts	1888-89	4	3,7	3 1		19,7	6 6	3 8	8,4	23 9	69,6
	Budget	1889-90	4	3,8	3 3	..	20 3	6 6	3 9	8 7	24 4	71,4
	Revised	1889-90	4	3 6	3 3		19 0	6,6	3 8	8 8	23 1	68,9
	Accounts	1889-90	4	3 5	3 3		18,9	6,8	3 8	8,8	23,4	68,9
Criminal Courts	Accounts	1888-89	11,0	58,4	84 4	38,0	216,0	150,4	123,9	93,8	125 9	901 8
	Budget	1889-90	12 2	60 7	86,6	39 4	218 0	152 0	122 2	93 1	128 8	913 0
	Revised	1889-90	12,8	58 2	81 7	38,1	210 0	149 8	122 9	93 7	126 7	901 9
	Accounts	1889-90	13,9	57,4	82,7	37 8	215 8	150 0	123 7	94,1	126 2	900,7
Other Courts of Justice	Accounts	1888-89					7 6			5 8	9 4	22,8
	Budget	1889-90				..	7 3			5 0	8 9	21 2
	Revised	1889-90					8 6			5 2	9 5	23 3
	Accounts	1889-90					8 5			5 0	9 6	23,1
Refunds	Accounts	1888-89	1 3	2,0	9 1	5	14 8	3,5	3 9	6 0	3 2	44 3
	Budget	1889-90	1 2	1 4	8 5	1 0	14 0	3,5	3 5	6 2	3 0	42,3
	Revised	1889-90	1 1	1 4	7 7	5	14 0	3 7	4 2	6 3	3 4	42 6
	Accounts	1889-90	5 6	1,6	7,8	6	10 1	4,2	4,7	6,3	3 7	44,6
Other Charges (Pleadership Examinations)	Accounts	1888-89					7	1 4		5		2 6
	Budget	1889-90			..		7	6		5		1,8
	Revised	1889-90		..			7	1 0		6		2,3
	Accounts	1889-90	..				6	4		7		1,7
Upper Burma Charges	Accounts	1888-89			62 3							62 3
	Budget	1889-90			71 2							71,2
	Revised	1889-90			71 3				..			71 3
	Accounts	1889-90	..		71,1			...				71,1
TOTAL	Accounts	1888-89	21 6	72 9	181 4	53 0	810 2	422 1	287 6	408 1	436 4	2 693 3
	Budget	1889-90	22 3	75 1	195 2	55 7	811 3	422 5	288 1	409 5	439 0	2 718 7
	Revised	1889-90	22 8	72 5	188 3	53 0	813 0	424 0	285 6	411 0	432 3	2 702 5
	Accounts	1889-90	27 4	71 7	186 1	53 1	815 5	427 5	285,6	412 8	430,7	2,710,4

			Sterling	Exchange	Total				
England	Accounts	1888-89	6	3	9	Total including England	Accounts	1888-89	2 694 2
	Budget	1889-90	2 6	1 2	3 8		Budget	1889-90	2,722,5
	Revised	1889-90	4 2	1 9	6 1		Revised	1889-90	2 708 6
	Accounts	1889-90	4 0	1 8	5 8		Accounts	1889-90	2,716,2

101 The decrease in Burma under *High Courts, &c*, is due chiefly to the abolition of the appointment of Additional Recorder and his establishment from 1st April 1889, which was not allowed for in the Budget In the North-Western Provinces, new charges were incurred on account of an Additional Judicial Commissioner, while a sixth Judge was retained in the Punjab throughout 1888-89, but only for a part of 1889-90 The Madras excess is chiefly in the translation and printing charges, and is met by a corresponding increase on the receipt side The saving in Bombay is the balance of a number of differences, of which the most important was produced by a temporary vacancy on the Bench, owing to the death of a puisne judge The Budget for *Law Officers* was too low in Bengal, and in the Punjab it was fixed in contemplation of revisions which were not carried out. There were special payments in Madras and Bombay in 1888 89, as explained in the last report, but in the North-Western Provinces the fees paid to pleaders, &c, for conducting civil and criminal suits were higher in 1889-90 The most important facts connected with the fluctuations under *Civil and Sessions Courts* are (1) that an additional Session Judge was appointed in Burma for a part of the year, (2) that an additional Sub-Judge and some Munsiffs were added to the staff in Bengal, (3) that an Additional Commissioner for the Benares Division and a new Sub Judge for the Gorakhpur district were required in the North-Western Provinces, and (4) that the revision of the Process-servers' establishment entailed some extra expenditure in Madras The savings in Bombay are mainly the result of the absence of an unusually large number of officers The total charges for *Court of Small Causes* and *Criminal Courts* compare well with the Actuals of 1888 89 and the Revised, the variations from the Budget are generally due to the absence or deputation of officers The excess under the latter head in India is attributed to a change in the *personnel* of the Cantonment Magistrate, Nusserabad, which necessitated the payment of a higher rate of salary, and in Madras it arose out of an increase in the charges for diet and road money of prosecutors and witnesses *Other Courts of Law* comprise the Presidency Magistrate's and the Coroner's Courts. The payments for these were high in Bengal on account of acting arrangements during the absence of the Presidency Magistrate on privilege leave, and of rents paid for a building to which the Police Court was temporarily removed The Coroner's Court in Madras was abolished during 1889-90 Refunds are necessarily of a fluctuating character, and include in India large returns of the value of escheated property There was a change of classification in Bengal, by which stamp and excise rewards are now treated as charges in respect of the collection of revenue instead of being debited here The charges

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

19A.—Law and Justice—Courts of Law—*concluded*

for *Pleadership Examinations* in the North-Western Provinces followed the smaller fees received on that account as mentioned in para 84 The *Upper Burma* charges were low in 1888-89, as the full complement of officers and establishments was not retained throughout the year

102 In England, an increase of 2,3 took place owing to an unforeseen demand for coal for Port Blair, which was partly counterbalanced by the lapse of a grant of 9 provided for the outfit allowances of three Judges

19B.—Law and Justice—Jails.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Jail Manufactures	Accounts	1888 89	1 2	26 5	14 5	1,5	64 9	17 5	14 4	12 7	7,6	160 8
	Budget	1889 90	1 2	33 4	12 3	9	55,5	19 7	15 5	13 8	9 2	161 5
	Revised		1 1	28 7	15 8	8	53 0	20 5	12 8	12 7	8,0	153,4
	Accounts		1 1	30 7	17 8	8	58,4	24 2	12 0	10,3	8,2	163,5
Other Jail Charges	Accounts	1888 89	1 6	29 0	70 8	8,3	14,7	93 9	77 1	70 3	52 3	521,0
	Budget	1889 90	5 3	28 1	67 4	10 1	109 4	93 1	81 5	73 3	52,1	520,9
	Revised		5 2	32 6	69 1	8 9	129 0	97 5	72,7	69,3	56 5	540,8
	Accounts		4 8	31 8	68 9	9,1	131 5	96,5	72,2	69,6	55 8	540,2
Convict Charges at Port Blair and Nicobars	Accounts	1888 89	125 6									125 6
	Budget	1889 90	129 3									129,3
	Revised		125 0									125 0
	Accounts		121,2									121,2
Other Charges	Accounts	1888 89	7									7
	Budget	1889-90	8									8
	Revised		8									8
	Accounts		7						2			9
Upper Burma Charges	Accounts	1888 89			26 1							26 1
	Budget	1889-90			29,3							29 3
	Revised				32 6							32 6
	Accounts				31 9							31,9
TOTAL	Accounts	1888 89	132 1	55,5	111 4	9 8	179 6	111 4	91 5	83 0	59,9	834,2
	Budget	1889 90	136 6	61 5	109 0	11 3	164,9	113,1	97 0	87 1	61 3	841,8
	Revised		132 1	61 3	117 5	9 7	182 0	118 0	85 5	82 0	64 5	852 6
	Accounts		127 8	62 5	118,6	9,9	189,9	120,7	84 4	79,9	64,0	857,7

103 The manufacturing department of the Jail being constituted on commercial principles, the expenditure depends to some extent upon the demand for articles produced by it, and the fluctuations in the receipts under the head "*Sale proceeds of Jail Manufactures*" are generally accompanied by similar changes on the charge side The explanations given in paragraph 85, in respect of the receipts apply generally to the variations in the expenditure. As regards *Other Jail Charges*, the increase in the Central Provinces is attributed (1) to the higher price of cereals, (2) an increased number of Burmese convicts whose diet costs twice as much as that of Hindustani prisoners, (3) the application of the highest scale of diet to all short-term prisoners, and (4) the outbreak of cholera in several jails, necessitating the formation of cholera camps at an extra cost, and a great consumption of clothing and extra hospital necessaries In Burma the movements of prisoners cost less in 1889-90 in consequence of the opening of new jails, but the charges for rations exceeded the Budget There was an increase in the Jail population in Bengal, the North-Western Provinces and Bombay, and in the first two provinces the price of food-grains was high The savings in the other provinces were chiefly in rations and miscellaneous contingencies The decrease in the *Convict Charges* at Port Blair and Nicobars occurred mainly under "Supplies and Services" in the items of Purchase of bags, Passage, Freights, &c The *Upper Burma* charges were enhanced by the opening of new jails, the entertainment of the full sanctioned establishment, and larger purchases of raw materials

20.—Police

			India	Central Provinces	Burma	Assam	Bengal	N-W P and Oudh	Punjab	Madras	Bombay	TOTAL
Presidency Police	Accounts	1888-89					32,0			22,3	30,7	85,0
	Budget	1889-90					74,7			24 4	29,0	128,1
	Revised						71 8			24 2	31,5	127,5
	Accounts			..			70,5			24,2	31,5	126,2
Superintendence	Accounts	1888 89		4,5	6 5	3,5	11,3	13,2	12,9	1 ,4	4,8	68,1
	Budget	1889-90		5,1	12,3	3,3	11,3	13,3	13,4	11,5	5,2	75,4
	Revised			5,1	12,1	3,2	12,2	13,7	12,9	11,9	5,1	76,2
	Accounts			4,6	12,2	3,1	12,7	13,7	13,2	11,5	5,0	76,0

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

20.—Police—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
District Executive Force	Accounts	1888 89	32,6	121 5	240,6	40 9	394,7	352 8	238 8	318 7	318 1	2 059,0
	Budget	1889 90	30 7	124 7	251,4	42,9	388,1	362 5	240 3	337 1	323 4	2 101,4
	Revised	1889 90	32,7	120,7	234 4	40 5	397,0	363,2	238 9	325 0	317,3	2 069,7
	Accounts	1889 90	32 4	122 9	236 5	40 1	393,8	362,4	238 8	323 2	312,5	2,062,9
Municipal and Cantonment Police	Accounts	1888 89							53 4		1 4	54,8
	Budget	1889 90							54 2		1 4	55 6
	Revised	1889 90							51 2		3 1	57 6
	Accounts	1889 90							51 2		3,4	57,6
Government Railway Police	Accounts	1888 89	9 3	2 0		1	10 2	2 8	13 2	6	10 1	48,3
	Budget	1889-90	14 6	1 8	4 2	1	11 1	3 6	13,8	1 1	10 0	60 3
	Revised	1889-90	9 3	1 8		1	10 1	3 5	13 2	1 2	9 8	49 0
	Accounts	1889-90	9 2	2 0		1	10,3	5,1	12 9	1 0	8 8	49,4
Village Police	Accounts	1888 89			36 1	1	16 6	248 9		6	88 1	390 4
	Budget	1889 90			38 1	1	15 4	250,4	...	6	87 2	391 8
	Revised	1889 90		...	39 5	1	18 1	249 4		6	90 3	398 3
	Accounts	1889 90			36 0	1	19 0	250,1		6	88,2	394,0
Special Police	Accounts	1888 89	3	1 5	35 3	51 3	18,8	2 6	13 2	5	60 4	183 9
	Budget	1889 90	3	1 4	38 7	51 8	19 1	2 8	13 8	9	59 6	188 4
	Revised	1889 90	5	1 4	35 0	50 6	22 0	2 7	14 4	9	60 0	187,5
	Accounts	1889 90	5	1 3	32 5	49 7	23 4	2 6	14 7	8	59 6	185 1
Cattle Pounds	Accounts	1888 89	3	5 1	3	1 9	2 4	6 4	2 9	21 8	9,9	51 0
	Budget	1889 90	3	6 1	4	2 6	2 3	7 9	3 4	22 3	1 2	56,5
	Revised	1889 90	4	5 5	5	2 0	2 1	7 2	3 0	22 0	10 6	53 6
	Accounts	1889 90	3	5 1	4	2 0	2 8	7 4	3 1	22 6	10 9	54,6
Other Charges	Accounts	1888 89	10 8	1	9		2 4	3	3	2 6	1 3	18,7
	Budget	1889 90	10 9	1	9		2 3	5	4	2 7	1 3	19 1
	Revised	1889 90	11 1	1	1 0		2 2	3	4	2 2	2 0	19 3
	Accounts	1889 90	11 4	1	7	1	2 6	4	3	2 2	2 3	20,1
Upper Burma Charges	Accounts	1888 89			795 1							795,1
	Budget	1889 90			868 1							868,4
	Revised	1889 90			847 5							847 5
	Accounts	1889 90			861 7							861,7
TOTAL	Accounts	1888 89	53 3	131 7	1 113 8	97 8	488 1	627 0	331 7	378 5	525 1	3 754,3
	Budget	1889 90	56 8	139 2	1 211 1	100 8	524 6	641 0	339 3	400 6	528 3	3 945 0
	Revised	1889 90	54 0	131 6	1,170 0	96 5	536 1	640,0	337 0	388 0	530 0	3,886,2
	Accounts	1889 90	53 8	130 0	1 180 0	95,5	535 1	641 7	337 2	386 1	522 2	3 887,6

104 In Bengal the whole charge for *Presidency Police* was borne by Government in 1889-90 instead of a portion only as in previous years Provision was made accordingly in the Budget, in which, however, sufficient allowance was not made for general savings The increase in Madras as compared with 1888-89 is connected with the introduction of the new Town Police scheme, and in Bombay it is due to large payments for private watchmen and way charges of escorts Under *Superintendence* the Burma accounts shew the cost of the amalgamated office of the Inspector General in 1889-90 for the whole year, and in 1888 89 for a part only The excess in Bengal is the result partly of increased salary drawn by the Personal Assistant to the Inspector General of Police, and partly of absences on privilege leave, that in the North-Western Provinces is solely due to the latter cause The saving in the Central Provinces is ascribed to absence of officers on furlough to Europe As regards *District Executive Force*, in India 2,0 not anticipated in the Budget were paid at Quetta as compensation for dearness of provisions In Burma considerable savings were effected in pay, and arms, &c, owing to the force being short of its full strength, in petty construction and repairs, which were partly undertaken by the Public Works Department, and in travelling expenses, which are now more rigorously audited and checked The rise in Bengal is attributed to privilege leave absences and to the appointment of additional Assistant Superintendents, as well as to a larger expenditure for supplies and services and contingencies In the North-Western Provinces the difference between the accounts of the two years is due to the supply of warm clothing being made every alternate year Revisions were provided for in Madras at an extra cost, but the Budget proved too high The falling off in Bombay is the result of a number of differences, of which the most important is a saving of 7,9 in clothing charges, arms, &c A sum of 2,0 on account of the Poona and Kirkee Cantonments, provided under this head in the Budget, was shewn in the Revised and Accounts under *Municipal and Cantonment Police*, where a corresponding increase has taken place The Budget for *Railway Police* in India provided for the gross expenditure, but in the Accounts 6,3 out of it was transferred to the Public Works Department as already explained in para 86 This item apart, there was an excess in the Actuals of 9 representing compensation paid to the Sind-Pishin State Railway Police for dearness of provisions The introduction of a separate Railway Police in Burma, contemplated in the Budget, was postponed The railway share of the East India Railway

Section D — SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

20 —Police—*concluded*

Police force, which is in the first instance paid by the Civil Department, was not recovered in 1889-90 in the North-Western Provinces, while in Bombay, where the Guaranteed Railways pay for the whole force and recover the Government share, the amounts due were not claimed for a part of the year The increased charge for *Village Police* in Bengal is met by a corresponding increase on the receipt side The head *Special Police* shews savings in Burma and Assam due, in the former Province, to vacancies and revision of establishments, and to the transfer of a part of the force on duty to Upper Burma, and in the latter, chiefly to short strength The Bengal excess occurred in the cost of provisions There is nothing special to notice in respect of *Cattle Pounds* except that the charges are rising, but are generally met by better receipts *Other Charges* represent in India the cost of the Thuggee and Dacoity Department, where a small excess was produced chiefly under travelling expenses In Madras the head shews the pay of the guards for the Salt and Customs Department, and the saving in 1889-90 is attributed to the transfer of the duty of guarding the Pondicherry frontier from the Police to the Salt and Abkari Department As for Bombay, where the major portion of the charge is on account of the Steam Boiler Inspection Establishment, the extension of the Boiler Inspection Act already mentioned in para 86, necessitated larger expenditure which is no doubt met to some extent by larger fees realized under the Act The *Upper Burma Charges* shew a considerable increase as compared with 1888 89 owing to the employment of larger punitive police, to the arrival during the year of large levies recruited in India, and generally to the greater strength of the force actually on duty As compared with the Budget there were considerable savings, owing to full sanctioned strength not being entertained, and to revisions in the establishments of the offices of District Superintendents of Police, but a large portion of the saving was absorbed by the special charges just mentioned The Revised Estimate did not sufficiently provide for the travelling allowances of the recruits from India nor for the charges of the Food Supply Department

21 —Marine

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
General Supervision and Accounts	Accounts	1888 89	15 2						15,2
	Budget	1889-90	16,4						16,4
	Revised	1889-90	16,4	•					16,4
	Accounts	1889-90	17,0						17,0
Marine Survey and Establishment	Accounts	1888-89	8,5	2,1		5,2	8	1,9	18,5
	Budget	1889 90	9,3	3 6		6,0	6	2,1	21,6
	Revised	1889 90	8,0	4,0		7,0	6	2 0	21,6
	Accounts	1889 90	7,8	4,0		6,7	7	2,0	21,2
Dockyards	Accounts	1888 89	70,0						70,0
	Budget	1889 90	72,1						72,1
	Revised	1889 90	71,1		..				71,1
	Accounts	1889 90	70,0						70,0
Salaries and Allowances of Officers and men afloat.	Accounts	1888 89	98 6	4,4	2,2	6 7	3	6	112,8
	Budget	1889-90	113,9	2,9	2,3	8,5	4	9	128,9
	Revised	1889-90	90,0	4,6	2,0	6,5	3	9	104,3
	Accounts	1889-90	85,3	5,5	2,0	7,1	3	9	101,1
Marine Stores and Coal for Building and Repairs of Ships	Accounts	1888-89	54,4	1,9	2,5	3,8	..	3	62,9
	Budget	1889 90	53,5	2	2,8	6,4	..	7	63,6
	Revised	1889 90	51,3	5	2,2	6,4		5	60,9
	Accounts	1889 90	40,3	2,1	2,1	7,2		7	52,4
Pilotage, Pilot Establishment, and Vessels.	Accounts	1888 89	..		3	58,3		3	58,9
	Budget	1889 90			3	59,0	3	3	59,9
	Revised	1889 90			3	59,0		3	59,6
	Accounts	1889 90			3	54,7		3	55,3
Other Charges	Accounts	1888-89	31,6	26 2	5,2	33,1		2	96,3
	Budget	1889-90	31,7	44,4	5,5	18,3	..	2	100,1
	Revised	1889-90	88,2	48 4	6,1	35,9	8,4	1,2	188,2
	Accounts	1889-90	82,4	50,3	6,0	45,4	7,4	1,2	192,7
TOTAL	Accounts	1888-89	278,3	34,6	10,2	107,1	1,1	3,3	434,6
	Budget	1889 90	296 9	51,1	10,9	98,2	1,3	4,2	462,6
	Revised	1889 90	325,0	57,5	10,6	114,8	9,3	4,9	522,1
	Accounts	1889 90	302,8	61,9	10,4	121,1	8,4	5,1	509,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

21.—Marine—*continued.*

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
Deduct—amounts transferred to other heads.	Accounts	1888-89	6,3						6,3
	Budget	1889-90	7,5	...					7,5
	Revised	1889-90	7,4				.		7,4
	Accounts	1889-90	6,6						6,6
TOTAL	Accounts	1888-89	272,0	34,6	10,2	107,1	1,1	3,3	428,3
	Budget	1889-90	289,4	51,1	10,9	98,2	1,3	4,2	455,1
	Revised	1889-90	317,6	57,5	10,6	114 8	9,3	4,9	514,7
	Accounts	1889-90	296,2	61,9	10,4	121,1	8,4	5,1	503,1

			Sterling	Exchange	TOTAL	including England		TOTAL
England .	Accounts	1888-89	102 4	47,6	150,0	Accounts	1888 89	578 3
	Budget	1889 90	86,6	40,3	126 9	Budget	1889 90	582,0
	Revised	1889 90	110 3	49 6	159 9	Revised	1889 90	674 6
	Accounts	1889 90	106,8	48,0	154,8	Accounts	1889 90	657,9

105 The charges for *General Supervision and Accounts* were low in 1888-89, owing to the absence on furlough of the Director of Indian Marine, while on the other hand some additional expenditure was incurred in 1889 90 on account of the transfer of the office of the Examiner of Marine Accounts to Bombay In the India *Marine Survey Department* the sanctioned scale was not entertained, while in Burma sufficient provision was not made for the contingent expenses of the Port and Transport Officer, Rangoon, brought under the Provincial Marine Department about the middle of 1888 89 The Bengal excess is due to the payment of arrears of salary to the Port Officer The reduction in *Salaries and Allowances of Officers and Men afloat* under India is attributed to non-arrival of new gun-boats, to the employment of temporary crews in the torpedo boat, to the establishments being under full strength, and to the transfer of the establishment of the Transport Officer, Mandalay, for which provision was made in the Departmental Estimate, to the Civil Department, Burma The Burma Estimates did not provide for one of the Arrakan Steamers which was to have been sold in 1888 89, or for the up-keep of certain launches returned by the Military and Public Works Departments The saving in Bengal was in the grant for the crews of pilot vessels The requirements for *Marine Stores and Coal* vary with the number of vessels, and follow to some extent the fluctuations under *Salaries and Allowances* explained above *Pilotage, Pilot Establishment and Vessels* depend upon the tonnage of the ships visiting the Port, and therefore vary with the corresponding receipts described in para 87 The *Other Charges* include in India 64,3 paid in March 1890 for a new steamer purchased from the British India Steam Navigation Company Excluding this item, the accounts shew a saving of 13,6 as compared with the Budget This saving represents a reduction of 7,1 in the expected charges for purchase and hire of ships and of 7,4 in the item of "Repairs and Coal supplied to Royal Navy Vessels in Indian Seas," partly counterbalanced by excess payments on account of medical stores, freight on Europe stores, and repairs to Indian Marine vessels at out-stations The major portion of the amounts shewn as *Other Charges* in Burma was on account of Upper Burma, where the Marine Expenditure was provided for in the Civil Department for the first time, but the Actuals exceeded the Estimates owing, chiefly to the transfer of the Transport Officer, Mandalay, above mentioned The Assam charges include 5 paid as Insurance premia for the two vessels *Koladyne* and *Sonamukhi* , and the purchase value of a new steamer *Guide*, paid for in England, but not included in the Budget, was adjusted in Bengal The expenditure of 7,4 in Madras represents contributions made by the Local Government to three Port Funds to restore their financial equilibrium, and the Bombay increase is explained by the arrival of a new life-boat in 1889-90, the cost of which was provided for in the previous year

106 In England the account includes a special charge of 2,8, not claimed in 1888 89, connected with Her Majesty's ships employed in the Indian seas, and the demands for stores exceeded the Estimates received from India by 17,4

22.—Education.

			India	Central Provinces	Burma	Assam	Bengal	N -W P and Oudh	Punjab	Madras	Bombay	TOTAL
Direction	Accounts	1888-89		2 6	1 9	2,0	6,1	3 9	4 4	4 6	4,4	29 9
	Budget	1889 90		2,5	2 (		6 1	4 0	4,1	4 /	4 3	27,7
	Revised	1889 90		2,8	2,3	2,0	6 5	4,0	4 7	5 1	4 9	32 3
	Accounts	1889 90		2,8	2,3	1,9	6,8	4,1	4,6	4 9	4 9	32 3

Section D — SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

22 — Education—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Inspection	Accounts	1888 89	9	8,0	6,3	3,5	34,0	22,9	13,5	33,4	22,4	144,9
	Budget	1889 90	1,1	8,3	7,4	6,0	35,0	24,6	15,3	30,2	21,9	149,8
	Revised	1889 90	1,9	7,4	7,4	3,6	34,0	21,3	14,6	32,1	21,9	147,2
	Accounts	1889 90	1,7	7,5	6,7	3,6	50,2	24,7	15,0	33,0	21,6	164,0
University	Accounts	1888 89							3,3	...	1,5	4,8
	Budget	1889-90							3,3		1,5	4,8
	Revised	1889-90							3,3		1,5	4,8
	Accounts	1889-90							3,1		1,5	4,6
Government Colleges	Accounts	1888 89	3,8	1,8			55,1	10,9	4,8	25,5	24,1	126,0
	Budget	1889 90	3,7	2,0			56,5	11,3	5,5	2[illegible],5	25,5	131,0
	Revised	1889 90	3,6	1,9			57,5	11,3	5,7	27,0	21,8	128,8
	Accounts	1889 90	3,6	1,9			59,0	11,3	6,0	27,9	22,1	131,8
Government Schools	Accounts	1888 89	5,8	36,8	9,6	9,9	172,5	99,7	59,6	61,7	180,5	636,1
	Budget	1889 90	4,9	39,2	7,3	10,3	181,5	100,0	62,2	61,3	184,6	651,3
	Revised	1889 90	3,7	36,8	5,5	9,6	172,2	98,1	62,8	65,4	181,0	635,1
	Accounts	1889 90	3,9	35,8	5,3	9,6	81,9	99,6	62,5	72,1	180,0	551,0
Grants-in aid and Payments by Results	Accounts	1888 89	6,4	7,5	13,3	14,2	55,4	29,6	29,9	56,1	41,0	253,4
	Budget	1889 90	5,9	8,1	20,5	15,6	54,6	30,5	31,2	72,8	47,0	286,2
	Revised	1889 90	5,1	7,6	15,5	11,9	53,4	31,7	27,0	60,4	43,5	259,4
	Accounts	1889 90	5,5	7,8	11,1	14,8	127,2	30,8	27,3	61,3	48,0	337,1
Scholarships	Accounts	1888 89	6	2,8	1,6	1,9	22,1	5,5	6,0	1,6	5,9	48,0
	Budget	1889-90	5	3,2	1,8	2,0	19,8	6,0	7,9	1,8	7,0	50,0
	Revised	1889-90	4	3,0	1,6	2,0	20,2	5,5	5,7	1,6	6,1	46,1
	Accounts	1889-90	4	2,7	1,4	2,0	21,5	5,3	6,1	1,6	5,8	46,8
Other Charges	Accounts	1888 89	1	3,6	9,9	5	3,7	4,9	2,2	5,1	18,7	49,0
	Budget	1889 90	1,2	3,5	9,9	7	3,8	4,7	3,9	3,9	19,9	51,5
	Revised	1889 90	1,1	4,0	9,5	4	3,2	4,6	1,9	3,1	19,6	47,4
	Accounts	1889 90	1,1	4,0	9,9	5	3,4	3,9	1,5	3,5	18,6	46,4
TOTAL	Accounts	1888 89	17,6	63,1	42,6	32,0	348,9	177,4	123,7	188,3	298,5	1,292,1
	Budget	1889-90	17,3	66,8	48,9	34,6	357,3	181,1	133,1	201,2	311,7	1,352,3
	Revised	1889-90	16,1	63,5	41,8	32,5	317,0	179,5	125,7	191,7	300,3	1,301,1
	Accounts	1889-90	16,2	62,5	40,0	32,1	350,0	179,7	126,1	201,6	302,5	1,314,0

			Sterling	Exchange	Total				TOTAL
England	Accounts	1888 89	1,1	5	1,6	Total including England	Accounts	1888-89	1,293,7
	Budget	1889 90	1,4	7	2,1		Budget	1889 90	1,354,4
	Revised	1889 90	1,6	7	2,3		Revised	1889 90	1,303,4
	Accounts	1889 90	1,6	7	2,3		Accounts	1889 90	1,316,3

107 The *India* charges, on the whole, shew a saving of 1,1, which is distributed over several items The fluctuations in the details are explained chiefly by the difference of classification adopted in the accounts and the Budget "Other charges" include a payment of 1,0 on account of building and furniture grants for two years paid at Bangalore In the *Central Provinces* the saving of 3,4 in the grant for "Government Schools" is attributed to the transfer of certain schools to the control of Municipalities and to other minor causes The short charges in *Burma* on account of Government schools are due chiefly to the withdrawal, from 1st April 1889, of the grants to Municipal and Local Funds in aid of education A part of these grants was included in the Budget, as the question was then still being discussed The Grants-in-aid which depend on the actual results of examination were not so high as expected, chiefly in Primary Schools aided by Local Funds, and a special provision of 1,3 for result and attendance grants to European pupils was not utilized In *Assam* the designation of the Inspector of Schools was changed to that of Director of Public Instruction after the Budget was originally framed, and hence the grant for that officer was made under "Inspection." In *Bengal* the Budget for Government Colleges was too low, and the payments of scholarships include some arrears No detailed estimates for the local portion of the expenditure were obtained from District-Boards, and hence the total amounts were shewn under the head "Government Schools," but in the accounts the prescribed classification has been followed, in consequence of which there are heavy fluctuations in the details. The following statement separates the Provincial and Local figures under the several heads concerned, and shows that for the local portion, the Budget which was based on insufficient data, proved a little too high

		Provincial Account				Local Account				TOTAL
		Inspection	Govt Schools	Grant in aid and payments by results	Total Provincial	Inspection	Govt Schools	Grant in aid and payments by result	Total Local	
Accounts	1888 89	34,0	69,6	55,4	159,0		102,9		102,9	261,9
Budget	1889-90	35,0	71,7	54,6	161,3		110,0		110,0	271,3
Revised	1889-90	34,0	69,4	53,4	156,8		102,8		102,8	259,6
Accounts	1889-90	35,3	70,4	53,1	158,8	14,9	11,5	74,1	100,5	259,3

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

22 —Education—*concluded.*

108 The *Punjab* charges for Inspection and Government Colleges were low in 1888-89 owing to the absence of some inspectors and professors on leave in England, an additional Inspectress was also appointed in 1889-90 Under Government Schools, the re-organisation in 1889-90 of the Zamindari Schools for boys and girls cost an additional sum of 1,5, and there was also an increase of 7 on account of the establishment of the Railway Technical School Certain payments also, for which provision was made under "Grants-in-aid" and "Other charges," appeared in the accounts under "Government Schools" The decline in "Grants-in-aid" is due partly to the above cause, but the grants for General School purposes and for buildings were small The Budget for "Scholarships" was high in the Local Section of the accounts The fluctuations in *Madras* under "Inspection" resulted from the re-organisation of the Inspecting Staff The excess under "Government Colleges" occurred in the allowances to the Board of Examiners and cost of European stores for the Civil Engineering College, and the enhanced expenditure for "Government Schools" and "Grants in-aid" occurred in the Local Section of the accounts, and was due chiefly to the opening of a large number of schools by several District Boards In *Bombay* important savings occurred under "Government Colleges and Schools" which were partly counterbalanced by an excess under "Grants in-aid" The savings accrued chiefly from changes in the Professorial Staff of the Elphinstone College and the transfer of a grant for furniture to the Public Works Department, and also from the transfer of some Government Schools to private agencies The payments in support of Municipal Schools were smaller than expected The excess in the grants in-aid was due chiefly to special building grants sanctioned in the last four months of the year

23 —Ecclesiastical

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Church of England	Accounts	1888 89	9 8	3 7	3 2	1,2	12 1	17 2	19 1	25 9	21 8	114 0
	Budget	1889 90	13 0	3 8	4 4	1 4	12 2	18 8	18 3	26 2	22 2	120,3
	Revised	1889 90	12 4	3 8	3 7	1 7	11,3	17 0	19 0	26 9	20 1	115 9
	Accounts	1889 90	12,3	4,1	3,8	1,8	11,5	16,8	19,0	27,5	20 6	117,4
Church of Scotland	Accounts	1888 89	7				1 4	1 2	1 9	2 0	3 0	10 2
	Budget	1889-90	7		1		1 2	7	7	2 2	3 2	8,8
	Revised	1889-90	8				1,2	1,3	1,1	2 1	3 3	9 8
	Accounts	1889-90	8				1,1	1,2	1,3	2 1	3,3	10,1
Allowance to other Clergymen	Accounts	1888-89	3		5		8	1,9	1	3	2 0	5 9
	Budget	1889 90	3	.	5	..	1,0	2 4	5	4	2 0	7 1
	Revised	1889 90	5		5		8	1,8	1 7	4	2 0	7 7
	Accounts	1889 90	5	.	5		8	1,7	1,7	4	2,1	7,7
Upper Burma	Accounts	1888 89		..	1 8		..					1 8
	Budget	1889 90			1,5		—					1 5
	Revised	1889 90			1,5							1 5
	Accounts	1889 90			1,5							1 5
Other Charges	Accounts	1888 89	2,6	9	1 1	4	3,4	3,0	3 1	4 8	4 9	21 2
	Budget	1889-90	2,7	1,0	1,3	5	4,1	3 1	3 2	5 2	4 8	20 9
	Revised	1889-90	2,6	1,0	1,2	3	3,2	3 2	3 4	4 6	4 8	22 3
	Accounts	1889-90	2,8	8	1,0	3	3,1	2,9	3 3	4,7	4,7	23,0
TOTAL	Accounts	1888-89	13,4	4,6	6,6	1,6	17 7	23 3	24 2	33 0	31 7	156,1
	Budget	1889 90	16 7	4 8	7,8	1 9	18,5	25,0	22,7	34,0	32 2	163 6
	Revised	1889 90	16 3	4,8	6,9	2 0	16,5	23,3	25,2	31 0	30,2	159 2
	Accounts	1889 90	16,4	4,9	6,8	2,1	16,8	22,6	25,3	34 7	30,7	160,3

			Sterling	Exchange	Total				
England	Accounts	1888-89	5	3	8	Total, including England	Accounts	1888 89	156,9
	Budget	1889 90	3	1	4		Budget	1889 90	164 0
	Revised	1889 90	5	2	7		Revised	1889 90	159,9
	Accounts	1889 90	6	2	8		Accounts	1889 90	161,1

109. The variations are small and are generally due to the absence of a larger or smaller number of chaplains on leave, or to provision having been made for a senior chaplain, where a junior chaplain was actually employed, or *vice versâ.* In the Punjab there has been a change in the classification of the capitation allowances but their amount has also increased.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

24.—Medical.

		India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Medical Establishments	Accounts 1888-89	9,5	16,8	12,7	9,5	53,2	41,5	32,3	46,6	28,4	250,5
	Budget 1889-90	9,7	18,6	13,0	10,3	56,5	44,6	35,0	47,1	28,5	263,8
	Revised 1889-90	9,5	17,0	13,2	10,5	51,7	43,9	31,1	46,8	27,2	253,9
	Accounts 1889-90	9,8	17,1	13,0	10,4	51,4	44,2	30,3	45,4	27,8	252,4
Vaccine Establishments and Sanitary Commissioner	Accounts 1888-89	5,6	4,3	2,4	1,7	18,5	14,8	10,8	20,7	25,2	108,5
	Budget 1889-90	6,2	4,8	2,6	1,8	18,6	16,5	11,2	19,8	26,8	108,3
	Revised 1889-90	6,2	4,6	2,5	1,7	18,3	14,8	11,2	20,1	26,5	106,2
	Accounts 1889-90	6,0	4,5	2,5	1,7	19,4	14,8	11,1	21,2	26,4	107,6
Medical Colleges and Schools	Accounts 1888-89			2		25,8	2,7	9,8	15,6	16,8	70,9
	Budget 1889-90			3		25,4	3,0	9,9	15,7	16,7	71,0
	Revised 1889-90			3		25,4	3,4	9,9	15,9	16,7	71,6
	Accounts 1889-90			2		26,7	3,3	10,5	15,5	16,5	72,7
Government Hospitals and Dispensaries	Accounts 1888-89	3,3	7,7	2,7	7,8	38,7	39,7	26,3	73,1	59,6	259,2
	Budget 1889-90	3,7	7,9	3,1	8,2	35,4	39,2	27,9	70,5	59,7	255,5
	Revised 1889-90	3,0	7,8	2,1	8,3	40,9	39,9	26,2	76,5	56,7	261,7
	Accounts 1889-90	3,1	7,8	1,8	8,2	41,7	40,1	27,1	83,3	55,5	268,6
Lunatic Asylum	Accounts 1888-89	4	1,8	2,4	7	10,8	6,3	3,1	8,9	10,8	45,5
	Budget 1889-90	4	1,8	2,3	7	11,0	6,3	3,4	8,5	12,1	46,5
	Revised 1889-90	6	1,8	2,4	7	11,0	6,3	3,1	8,7	10,8	45,7
	Accounts 1889-90	4	1,7	2,5	7	10,9	6,2	3,3	8,1	10,6	44,7
Grants for Medical Purposes	Accounts 1888-89	1,2	1	1,5	1	3	5		1,0	3	5,0
	Budget 1889-90	1,2	4		4	3	1,1		8	3	4,5
	Revised 1889-90	1,2	4	4	5	3	8		1,1	4	5,1
	Accounts 1889-90	1,2	3	...	5	3	7		1,1	4	4,5
Other Charges	Accounts 1888-89			1,3		4,1	3	1	2,5	3,8	12,1
	Budget 1889-90			1,4		4,2	3	1	2,0	3,1	11,1
	Revised 1889-90			1,0		4,2	4	1	1,7	2,0	9,4
	Accounts 1889-90			8		4,0	4	1	1,5	1,8	8,6
Upper Burma Charges	Accounts 1888-89			15,5							15,5
	Budget 1889-90			21,7							21,7
	Revised 1889-90			18,2							18,2
	Accounts 1889-90			16,7							16,7
TOTAL	Accounts 1888-89	20,0	30,7	38,7	19,8	151,4	105,8	82,2	168,7	144,9	762,2
	Budget 1889-90	21,2	33,4	44,1	21,4	151,4	111,0	87,5	164,4	147,2	781,9
	Revised 1889-90	20,5	31,6	40,1	21,7	154,8	109,5	81,9	171,1	140,3	771,8
	Accounts 1889-90	20,5	31,4	37,5	21,5	157,4	109,7	82,1	176,4	139,0	775,8

		Sterling	Exchange	Total			
England	Accounts 1888-89	6,8	3,2	10,0	Total, including England	Accounts 1888-89	772,2
	Budget 1889-90	7,0	3,3	10,3		Budget 1889-90	792,2
	Revised 1889-90	6,6	3,0	9,6		Revised 1889-90	781,4
	Accounts 1889-90	6,5	2,9	9,4		Accounts 1889-90	785,2

110 As explained in previous reports, the charges for *Medical Establishments* are largely affected by the number of medical officers on leave out of India or engaged on military duty, and by the standing of the officers actually on duty in the civil department. These charges in 1889-90 closely follow the Budget except in the Central Provinces, Bengal, Punjab and Madras. The falling off is partly traceable in each of the provinces to the above mentioned causes, but in the first two it is also partly explained by the fact that the provision for Reserve Medical Subordinates was made under this head, while in the Actuals the salaries were adjusted under the head *Hospitals and Dispensaries*. The small variations under *Vaccine Establishments and Sanitary Commissioner* generally occur in the local section of the Accounts and do not call for any remarks. As regards *Medical Colleges and Schools*, the excess in Bengal is due to larger supplies of medical stores and contingencies, and in the Punjab it occurs in scholarships and prizes and purchase of instruments and chemicals. In the North-Western Provinces allowances to medical pupils attached to Civil Dispensaries have been adjusted in 1889-90 in the local books, instead of under India, where provision was made for them according to the old practice and where, therefore, there has been a corresponding saving under *Hospitals and Dispensaries*. In Burma provision was made under this latter head for a hospital in the Thongwa district, which, however, was not opened during the year. Adjustments of medicines supplied by the Military Department and travelling expenses were also smaller than expected. The fluctuations in Bengal are due to the charges for Reserve Medical Subordinates mentioned above, besides which increased payments were made for diet and clothing of patients and for travelling allowances. The excess in the North-Western Provinces represents the amount of grants to Female Dispensaries not anticipated in the Budget. In Madras large grants were made to local and municipal dispensaries towards the salaries of Apothecaries and Hospital

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

24.—Medical—*continued.*

Assistants, and a very large expenditure was incurred on account of medicines and supplies In Bombay large savings were effected under this head in the course of the year The grant for *Lunatic Asylum* was saved in this Presidency owing to the absence of a Superintendent on leave, and to smaller charges for supplies and services and contingencies *Grants for Medical Purposes* is a fluctuating item, and in Burma the payments to municipalities which amounted to 1,1 in 1888-89, were discontinued in the following year. The reduction under *Other Charges* is caused by the abolition of Lock Hospitals in Burma, Madras and Bombay. The variations in *Upper Burma Charges* are attributed partly to an error of estimate and partly to savings owing to the sanctioned scale of establishment not being retained

25.—Political.

			India	Central Provinces	Burma.	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Political Agents	Accounts	1888-89	164 7	9	1	3 7		2 2	12 0	7 2	58 1	248,9
	Budget	1889-90	161,7	9	1	4 3		2 4	12 3	7 5	59 3	248 5
	Revised	1889-90	158 1	9	1	4 0		2 4	11 6	7 4	55 9	240,4
	Accounts	1889-90	159,7	1,0	1	3,9		2,5	15,6	7 6	56,7	247,1
Charges on the N-W Frontier	Accounts	1888-89	58 0						24,2			82 2
	Budget	1889-90	59 5						23 7			83 2
	Revised	1889-90	62 5						23 1			85,6
	Accounts	1889-90	60,7						23,4			84,1
Political Subsidies	Accounts	1888-89	163 9									163 9
	Budget	1889-90	118 9									118 9
	Revised	1889-90	148 9									148 9
	Accounts	1889-90	83 9						1 2			85,1
Entertainment of Envoys and Chiefs	Accounts	1888 89	4 3			4	1		3 4		2 0	10,2
	Budget	1889 90	4 1		1	4	9		3 4		1 8	11,0
	Revised	1889 90	7 4			1	2		3 1		2 0	12 8
	Accounts	1889 90	5,2			2	2		3,1		1 6	10 3
Durbar Presents and Allowances to Vakeels	Accounts	1888 89	4 7		9	1	1 1	5	2 6		4 0	13 9
	Budget	1889-90	7 0	1	1	3	1 0	4	1 3		4 6	14 8
	Revised	1889-90	5 3	1	2	2	2 0		1,7		3 2	12 7
	Accounts	1889-90	6,0		1	1	1,7		8		3 6	12,3
Refugees and State prisoners	Accounts	1888 89	66 0		5		1 1	8 9	18 7	8	5 7	101 7
	Budget	1889 90	1 2		1 3		6	10 6	62 4	8	6 9	83,8
	Revised	1889 90	4 1		2		6	11 2	66 5	7	5 0	88 3
	Accounts	1889 90	5,6		2		5	11,2	65 8	7	5 7	89 7
Upper Burma Charges	Accounts	1888 89			15 3							15 3
	Budget	1889 90			17 9							17 9
	Revised	1889 90			29 8							29 8
	Accounts	1889 90			31,1							31,1
Other Charges	Accounts	1888-89	48 3	2	1 2	5	6,0	4	8 1	.	11,8	76 5
	Budget	1889 90	37 0	1	1,4	4	8	4	5 7	1	18 0	63 9
	Revised	1889 90	34 2	1	8	2	7,5	2	10 6		13 2	66,8
	Accounts	1889 90	30 8	1	8	2	7,2	2	7,8	.	10,8	57 9
TOTAL	Accounts	1888 89	509 9	1 1	18 0	4 7	8 3	12 0	69 0	8 0	81 6	712 6
	Budget	1889 90	389 7	1 1	20 9	5 4	3 3	13 8	108 8	8 4	90 6	612 0
	Revised	1889 90	420 5	1 1	31 1	4 5	10 3	13 8	116 6	8 1	79 3	685 3
	Accounts	1889 90	351,9	1,1	32,3	4 4	9 6	13,9	117,7	8,3	78 1	617,6

England			Sterling	Exchange	TOTAL
Mission to the Court of Persia.	Accounts	1888 89	10 0	4,6	14 6
	Budget	1889 90	10,0	4 7	14 7
	Revised	1889 90	7,0	3 2	10 2
	Accounts	1889 90	10,0	4,5	14,5
Her Majesty's Establishment in China	Accounts	1888 89	15,0	7,0	22 0
	Budget	1889 90	15 0	7,0	22 0
	Revised	1889 90	15,0	6 8	21,8
	Accounts	1889 90	15,0	6,7	21,7
Other Charges	Accounts	1888-89	4,8	2,2	7 0
	Budget	1889 90	2,3	1,0	3 3
	Revised	1889 90	1,2	5	1,7
	Accounts	1889 90	1,0	4	1,4
Total England	Accounts	1888 89	29,8	13,8	43,6
	Budget	1889 90	27 3	12 7	40 0
	Revised	1889 90	23,2	10,5	33 7
	Accounts	1889 90	26,0	11,6	37,6

			TOTAL
Total, including England	Accounts	1888 89	756 2
	Budget	1889 90	682,0
	Revised	1889 90	719,0
	Accounts	1889 90	655,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*continued*

111 The principal saving in India under *Political Agents* was for telegrams, against which there was an increase for travelling allowance and compensation for dearness of grain In Bombay the savings occurred principally at Aden and Baroda The Punjab charges include 1,8 and 1,1 respectively on account of the Gilgit Mission and the Political Agent with Saidar Ayub Khan No provision for the former amount was made in the Budget, while the latter was included in the head *Refugees and State Prisoners* There was a large increase in the *Charges on the North-Western Frontier* on account of the Zhob Expedition levies, counterbalanced to some extent by smaller expenditure on the Perso-Afghan Frontier, Khorasan The decrease in *Political Subsidies* represents a portion of the Amir's allowances not drawn during the year, in 1888-89, on the other hand, arrears were drawn The charges for *Entertainment of Envoys and Chiefs* were on the whole pretty close for the two years, and the same would have been the case with the head *Durbar Presents* but for a considerable reduction in 1889-90 in the Punjab charges In the India Budget for *Refugees and State Prisoners* no provision was made for allowances to certain Burmese princes The excess in the Punjab, as compared with the previous year, is due to charges connected with Saidar Ayub Khan and his party The increase in *Upper Burma* is connected largely with the Anglo Siamese Mission for which no provision was made in the Budget, and also with the detention of officers on special political duty in the Shan States, and the Chin Hills, for a longer period than had been anticipated. As regards *Other Charges*, the estimates for this head always provide for a margin for unforeseen political expenditure, which in the case of Bengal represents the charges for the Thibet Mission and other payments connected with the negotiations in Sikkim.

112 The Budget in England included 1,0 placed at the disposal of the Secretary of State for secret service, which was not required.

26.—Scientific and other Minor Departments.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
SCIENTIFIC												
Survey of India	Accounts	1888 89	159 9									159 9
	Budget	1889 90	145 0									145,0
	Revised	1889 90	152 6									152,6
	Accounts	1889 90	154,0									154,0
Botanical Survey	Accounts	1888 89	1 8									1,8
	Budget	1889 90	1,8									1,8
	Revised	1889 90	1,7									1,7
	Accounts	1889 90	1,8									1,8
Geological Survey and Museum	Accounts	1888-89	14 6									14 6
	Budget	1889-90	18 0									18,0
	Revised	1889-90	17 2									17,2
	Accounts	1889-90	18,0									18,0
Meteorological Department	Accounts	1888 89	24 9									24 9
	Budget	1889 90	26 0									26,0
	Revised	1889 90	24,2									24,2
	Accounts	1889 90	26,1	..								26 1
Archæological Department	Accounts	1888 89	11,3		6							11,9
	Budget	1889 90	9 6		6			..				10,2
	Revised	1889 90	7 9		6							8 5
	Accounts	1889 90	7,8		6							8,4
Museums	Accounts	1888 89	6 5	2	3	2	1,3	1,7	4	2,6	2	13 4
	Budget	1889-90	6,4	2	2	2	1 3	1,7	1,8	2,7	1	14,6
	Revised	1889-90	6,5	2	3	2	1 3	1,5	2 4	2 7	1	15,2
	Accounts	1889-90	6,6	2	2	1	1,4	1,7	2,4	2,7	2	15,5
Other Scientific Departments	Accounts	1888 89	..		2		1 2	1		7 8	2,1	11 4
	Budget	1889-90			3		1,8	1		2 6	3,0	7 8
	Revised	1889-90			2,3		1,8	1		2,3	3 0	9,5
	Accounts	1889-90			1,1		1,9	1		2 3	3,0	8 4
AGRICULTURAL												
Experimental Cultivation	Accounts	1888 89	1,9	7	2		2,2	4 0	1 0	7	3,9	14 6
	Budget	1889 90	2 8	1,2	5		1 8	3 3	1,0	9	2,7	13,7
	Revised	1889 90	3 3	9	2	1	2,0	3,3	8	7	3 0	14,3
	Accounts	1889 90	2,5	9	1	1	1,7	3,2	7	6	3,2	13,0
Cinchona Plantations	Accounts	1888-89					11 4		...	6 9		18,3
	Budget	1889 90					11 6			7,3		18 9
	Revised	1889 90					11 6		..	6,7		18,3
	Accounts	1889 90					11,4			6,8		18,2
Public Exhibitions and Fairs	Accounts	1888 89		5	1	1	6	2,6	1,5	1,2	1,8	8,4
	Budget	1889-90	2	8	1	1		3 0	2,2	1,4	1,5	9,3
	Revised	1889-90	2	6	1	1	3	3,0	1 9	1 4	1,3	8,9
	Accounts	1889-90	1	4	1	1	5	3,2	2,3	1,1	1,3	9,1

Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded*

26.—Scientific and other Minor Departments—*continued*

			India.	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
AGRICULTURAL — contd												
Bull and Stallion Charges	Accounts	1888 89	21 7									21,7
	Budget	1889 90	25 5									25 5
	Revised	1889 90	26,8		••							26,8
	Accounts	1889 90	25,4				•					25,4
Botanical and Other Public Gardens	Accounts	1888 89	3	2 4	1		9,1	8 6	12 1	2,5	2 4	37 8
	Budget	1889 90	2	2,3	1		9 7	9 2	12 4	2 5	2 2	38 6
	Revised	1889 90	2	2 1	1		9 6	8 9	11 2	2 5	2 2	36,8
	Accounts	1889 90	2	2,1	1		10,0	8,8	11,1	2,5	2,0	36,8
Other Agricultural Charges	Accounts	1888 89	1 8	1	2,9		1	3	4 7	4 9	8,8	23 6
	Budget	1889 90	2 1	1	3 2	1		2	5 4	4 8	9 3	25,2
	Revised	1889 90	2,2	1	2,9			2	4 1	4 3	9 0	22 8
	Accounts	1889 90	2 2	1	3,1			2	4,9	4,3	9,0	24,1
EMIGRATION												
Emigration	Accounts	1888 89	9		•••	3 5	4 5	2		2,1		11 2
	Budget	1889 90	7			4 4	4,9	3		2 0		12 3
	Revised	1889 90	1,1			3 9	4 6	2		1 3		11,1
	Accounts	1889 90	9			4,0	4 8	2		1,3		11,2
STATISTICS												
Provincial Statistics	Accounts	1888 89	2	1,0	2	1	6		1 0	3 4	4	6 9
	Budget	1889 90	1	1 0	3	2	7		1 1	4 0	5	8 2
	Revised	1889 90	1	1 0	4	1	3		1 0	4 7	5	8,1
	Accounts	1889 90	1	9	4	1	2		1,0	4,6	5	7,8
Other Statistical Charges	Accounts	1888 89	1			3	2 0		5		9	3 8
	Budget	1889 90				3	2 2		5		9	3 9
	Revised	1889 90	2 2			3	2 1		2		1 0	5,8
	Accounts	1889 90	1 8	1		3	2 0		3		1,0	5,5
Miscellaneous	Accounts	1888 89	5 0	1	•		2	4	1 8	8 0	1 1	16,6
	Budget	1889 90	4,6	2			3	6	4	7 5	1,0	11 6
	Revised	1889 90	4 2	2			2	6	4	8 5	1 1	15 2
	Accounts	1889 90	4 2	1	-		1	4	4	8 8	1 0	15,0
Upper Pu ma	Accounts	1888 89										
	Budget	1889 90			2							2
	Revised	1889 90			1 2							1,2
	Accounts	1889 90			1,2							1,2
TOTAL	Accounts	1888 89	250 9	5 0	4 6	4 2	33 5	17 9	23 0	40 1	21 6	400 8
	Budget	1889 90	243,0	5 8	5 5	5 3	33 8	18 4	25 1	35 7	21 2	393 8
	Revised	1889 90	250 4	5 1	8,1	4 7	33 8	17 8	22 0	35 1	21,2	398 2
	Accounts	1889 90	251 7	4 8	7 2	4 7	34 0	17 8	23 1	35 0	21 2	399,5
			Sterling	Exchange	TOTAL							
England	Accounts	1888 89	18 8	8 8	27,6							
	Budget	1889 90	22 9	10 7	33 6							
	Revised	1889 90	30,7	13,8	41,5							
	Accounts	1889 90	27,3	12,2	39,5							
	Total including England — Accounts	1888-89										428 4
	Total including England — Budget	1889 90										427,4
	Total including England — Revised	1889 90										442,7
	Total including England — Accounts	1889 90										439,0

113 The increase in the *Survey of India* charges compared with the Budget is due to the transfer of some survey parties from the Central Provinces to Burma, where the scale of expenditure is higher, and to the organization of new parties to accompany the Anglo-Siamese Boundary Commission and the Chin-Lushai Expedition. The saving in the *Archæological Department* accrued from the abolition of the appointment of Director General Under *Museums* the accounts of 1889-90 include a contribution of 2,0 made in the Punjab to the Jubilee Institute, for which the Budget provided only 1,5, and in Burma a sum of 9 was spent under *Other Scientific Departments* on account of tin-mining operations in the Mergui district, for which 2,0 was entered in the Revised. The charges under this last mentioned head for 1888-89 included in Madras payments of 4,6 for the Victoria Technical Institute, and of 6 for the late Government Mineralogist and his establishment, while new charges of 6 and 8 respectively were incurred in 1889-90 in Bengal and Bombay for the preservation and translation of ancient manuscripts The fluctuations under the other heads require no notice, except that in Madras the variations under *Emigration* and *Provincial Statistics* are nominal, being due to changes of classification, and in India a charge of 1,7 was incurred under *Other Statistical Charges* on account of the Census Commission organized after the Budget was passed In *Upper Burma* experimental cultivation was introduced in 1889-90, and in the Shan States an establishment was opened for the registration of inland traffic, for which no provision was made in the Budget

114 In England the accounts include 6,3 on account of the purchase of stallions, previously treated as a military charge, and the demands for stores from Calcutta were larger than anticipated These excesses were counterbalanced to some extent by some minor decreases

Section E.—MISCELLANEOUS.

1888 89 Accounts		1889 90 Budget	Revised	Accounts
1,792,8	RECEIPTS . . .	1,310,3	1,325,5	1,264,4

115 The variations in this section have been produced chiefly under the head Exchange, the receipts for which amount to 3-6,8 against 951,5 in 1888-89 and 527,3 assumed in the Budget. These receipts accrue chiefly in connection with the remittances to India of the capital deposited in England by the subsidised Railways, but as some of these Railways have been nearly completed, the withdrawals of capital have diminished, and with them the gain by exchange has also fallen off The other points that require notice are that a special credit of 40,7 was obtained in Bombay on account of transfers of land to the Bombay Port Trust and the Southern Mahratta Railway, and a sum of 10,0 was realized in Burma out of a fine levied on a Karini Chief The balance of the old Military Orphan Fund was exhausted in 1888-89 and there was no appropriation from it in the following year.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

			India.	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds	Accounts	1888 89	36,7				3,2			19 1	17 3	76,3
	Budget	1889 90	35 0				2 3			21,0	16 8	75,1
	Revised	1889 90	32 5				2 3			18 0	14 5	67,8
	Accounts	1889 90	29 2				2,5			10,5	12,5	60,7
Amount appropriated from the capital account of the Military Orphan Fund	Accounts	1888-89	2 3									2,3
	Budget	1889-90	38 2									38,2
	Revised	1889-90										
	Accounts	1889-90										
Subscriptions to the Bengal Civil Fund	Accounts	1888 89	6 5	1 5	1 5	1 4	15 0	12 1	7,0	1	6	45,7
	Budget	1889 90	6 0	1 6	1 6	1 4	14 8	12 0	6 5	2	4	44 5
	Revised	1889 90	6 0	1 4	1 8	1 4	14 8	12 1	6 7	2	4	44,8
	Accounts	1889 90	7,1	1,3	1,9	1,4	14 8	12,3	6,7	2	4	46,1
Subscriptions to the Madras Civil Fund	Accounts	1888 89	3							6 8		7,1
	Budget	1889 90	4				..			8 0		8 4
	Revised	1889 90	3							6 0	1	6 4
	Accounts	1889 90	3							6 0	1	6,4
Subscriptions to the Bombay Civil Fund	Accounts	1888 89	2						1	.	6 8	7,1
	Budget	1889 90	2						1		6 7	7,0
	Revised	1889 90	2				.	..		..	6 7	6 9
	Accounts	1889 90	3					..			6,9	7,2
Contributions for Pensions and Gratuities	Accounts	1888-89	45 9	5 6	3	3	4 8	2 7	5 2	5,7	20 5	91,0
	Budget	1889 90	48 3	4 8	2	3	4,5	2,7	5 3	3 7	20 9	90,7
	Revised	1889 90	44 6	4,3	2	2	4 5	2 7	6 7	3 2	20 3	86,7
	Accounts	1889 90	51,2	4,3	2	2	4,4	2,7	6,3	2,8	21,0	93,1
Upper Burma	Accounts	1888 89			6							6
	Budget	1889 90			9	...					..	9
	Revised	1889 90		...	1,0			.		.	.	1,0
	Accounts	1889 90			9	.			.		.	9
Other Items	Accounts	1888 89	2,0	6	3	2	9	9	4	9	8	7,0
	Budget	1889 90	1,3	4	3	2	9	8	4	1 1	8	6,2
	Revised	1889 90	1 6	5	4	3	9	1,2	4	1,2	1,0	7,5
	Accounts	1889 90	2,4	5	4	3	1,2	1,5	5	1,2	1,0	9,0
TOTAL	Accounts	1888-89	93 9	7,7	2,7	1,9	23,9	15,7	12 7	32,6	46,0	297,1
	Budget	1888-90	129,4	6,8	3,0	1,9	22,5	15,5	12,3	34,0	45,6	271,0
	Revised	1888-90	85 2	6,2	3,4	1,9	22,5	16,0	13 8	28 6	43,0	220,6
	Accounts	1888-90	90,5	6,1	3,4	1,9	22,9	16 5	13,5	26,7	41,9	223,4

			Sterling	Exchange	TOTAL				
England	Accounts	1888-89	104 7	48 7	153 4	Total, including England	Accounts	1888-89	390,5
	Budget	1889 90	98 4	45,7	144,1		Budget	1889 90	415,1
	Revised	1889 90	104 1	46 8	150 9		Revised	1889 90	371,5
	Accounts	1889 90	104 4	46,8	151,2		Accounts	1889 90	374,6

Section E.—MISCELLANEOUS—*continued*

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances—*continued*

116 As explained in previous reports, the *Subscriptions to the Military, Military Orphan and Medical Retiring Funds* are declining with the retirement of old subscribers, the Fund being closed to new members The India Budget for the *Appropriation from the Capital Account of the Military Orphan Fund* was a mistake, as the amount available was exhausted in 1888 89 The head *Subscriptions to the Bengal Civil Fund* includes in 1889-90 large recoveries in India on account of fees for disparity of age on marriage, and payments made by retiring members to bring up their aggregate subscriptions on retirement to the prescribed minimum The increased *Contributions for Pensions and Gratuities* in India chiefly represent a transfer in the accounts of the contributions of officers of the late Bellary Kistna State Railway, for which credits had been taken in the Madras and Bombay Estimates In the Punjab several new contributions came upon the register, chiefly in connection with the Delhi-Umballa-Kalka Railway The excess under *Other Items* is generally due to an under-estimate of the credits under the Indian Civil Service Family Pension Regulations There were also some special recoveries on account of leave allowance and pensions paid to Berar Officers in previous years

117 In England, the increase occurs mainly in the receipts on account of the Military Funds

XXIII—Stationery and Printing.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Receipts from Sale of Stationery	Accounts	1888 89	2	1	2 4		8 0	1	2 0	2 8	1 8	17 4
	Budget	1889-90		1	2 3	1	7 0	1 1	2,2	2 7	1 7	17 2
	Revised	1889-90		1	2 3		8 7	1 1	1,0	2,3	1 7	17,2
	Accounts	1889-90			2 6		7 1	1 3	1,3	2,4	1,8	16,5
Sale of Gazettes and other Publications	Accounts	1888 89	5 9	1	4	1	9 3	3 3	2	4 4	1 5	25,2
	Budget	1889 90	3 0	2	5	1	8 5	3 8	3	3 9	1 7	22 0
	Revised	1889 90	5,0	2	5	1	8 0	3 9	2	4 3	1,6	23,8
	Accounts	1889 90	5 9	2	3	1	8,3	4,5	2	4 1	2,4	26,0
Other Press Receipts	Accounts	1888-89	6 4	7	7	3	4 8	1 9	3 6	2 6	4 5	25,6
	Budget	1889 90	6 1	5	4	5	5 5	1 3	4,9	3 4	3 6	26,2
	Revised	1889 90	10 0	1 4	1 1	2	4 8	1 3	3 4	3 2	3 0	28,7
	Accounts	1889 90	9 8	1,7	1 1	2	4,0	1,1	4 3	2 6	2 9	27,7
Upper Burma	Accounts	1888 89			2							2
	Budget	1889 90			2			.				2
	Revised	1889 90			2						..	2
	Accounts	1889 90			3							3
TOTAL	Accounts	1888-89	12 5	9	3 7	4	22 2	5 3	5 8	9 8	7 8	68,4
	Budget	1889 90	9 1	8	3 4	7	21 0	6,2	7,4	10 0	7 0	65 6
	Revised	1889 90	15 0	1,7	4 4	3	21 5	6,8	4 6	9 8	6 3	69,9
	Accounts	1889 90	15,7	1,9	4 3	3	19,4	6,9	5,8	9,1	7,1	70 5

118 Under the first and third heads the variations arise out of larger or smaller supplies of stationery and printed forms to State Railways, and other *quasi*-Commercial Government Departments or to Local Funds and Municipalities In India there were also large recoveries of the cost of printing materials and forms supplied to other Governments, and in Bengal the demand for rent forms fell off. The increased *Sale of Gazettes and other Publications* in India is connected with a demand for the "Digest of Indian Laws" and for Army Lists The sale-proceeds of Indian Law Reports were greater in the North-Western Provinces, and in Bombay they were included in the Estimates under "XVIA —Law and Justice," but shewn here in the Accounts.

XXIV.—Exchange.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	Guaranteed Companies—			
	(*Net Repayments in India*)—			
	Sterling Amount	351,3	517,4	566,0
—163,3	Exchange at average rate of Council Bills	—163,4	—232,8	—254,0
283,0	Exchange at contract and fixed rates on the sterling amount and on revenue stores . .	+245,7	+300,0	+297,8
119,7	**Net Results (gain+loss—)** .	**+82,3**	**+67,2**	**+43,8**

Section E.—MISCELLANEOUS—*continued*

XXIV.—Exchange—*continued.*

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	Other Companies—			
	(Net Withdrawals in India)—			
	SOUTHERN MAHRATTA AND MYSORE STATE RAILWAYS—			
	Sterling Amount	256,7	271,2	284,2
283,3	Exchange at average rate of Council Bills .	+119,3	+122,1	+127,6
—191,7	Exchange at contract and fixed rates . . .	—49,5	—45,9	—48,4
126,1(*a*)	**Net Results (gain+loss—)** .	**+69,8**	**+76,2**	**+79,2**
	INDIAN MIDLAND RAILWAY—			
	Sterling Amount .	421,6	344,8	335,0
700,4	Exchange at average rate of Council Bills . .	+196,0	+155,1	+150,3
—297,4	Exchange at Contract and Fixed Rates .	+16,9	—44,4	—43,0
403,0	**Net Results (gain+loss—)**	**+212,9**	**+110,7**	**+107,3**
	BENGAL NAGPUR RAILWAY—			
	Sterling Amount .	879,9	862,5	867,6
713,3	Exchange at Average Rate of Council Bills . . .	+409,2	+388,1	+389,3
—340,9	Exchange at Contract and Fixed Rates . . .	—189,9	—196,1	—204,2
372,4	**Net Results (gain+loss—)** .	**+219,3**	**+192,0**	**+185,1**
	BENGAL CENTRAL RAILWAY—			
..	Sterling Amount . .	14,5	17,6	13,5
5,0	Exchange at Average Rate . .	+6,7	+7,9	+6,1
—3,1	Exchange at Contract Rate .	—5,8	—6,9	—5,1
1,9	**Net Results (gain+loss—)**	**+9**	**+1,0**	**+1,0**
	ROHILKAND KUMAON—			
..	Sterling Amount .		7,1	7,1
..	Exchange at Average Rate of Council Bills .		+3,2	+3,1
...	Exchange at Contract and Fixed Rates . .		—2,9	—3,0
..	**Net Results (gain+loss—)** .	.	**+3**	**+1**
	Remittance Accounts—			
	(Net Payments in England)—			
	EAST INDIAN RAILWAY ADVANCES—			
.	Sterling Amount .	335,5	323,5	299,9
—123,0	Exchange at Average Rate of Council Bills . . .	—156,0	—145,6	—134,6
112,6	Exchange at Contract and Fixed Rates	+152,5	+142,7	+133,0
—10,4	**Net Results (gain+loss—)** .	**—3,5**	**—2,9**	**—1,6**
	RAJPUTANA-MALWA RAILWAY ADVANCES—			
...	Sterling Amount .	130,0	87,4	83,6
—54,5	Exchange at Average Rate of Council Bills . . .	—60,4	—39,3	—37,5
51,9	Exchange at Contract and Fixed Rates	+59,1	+41,4	+39,7
—2,6	**Net Results (gain+loss—)** .	**—1,3**	**+2,1**	**+2,2**

(*a*) Includes 3,45 gain on capital transactions of Mysore Railway during 1886-87 and 1887-88

Section E.—MISCELLANEOUS—*continued*

XXIV.—Exchange—*concluded*

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	Other Companies—*contd*			
	MISCELLANEOUS—			
	Sterling Amount	604,0	438,0	413,0
—340,3	Exchange at Average Rate of Council Bills	—280,9	—197,1	—155,3
281,7	Exchange at Contract and Fixed rates	+227,8	+203,9	+125,0
—58,6	**Net Results (gain + loss—)**	**—53,1**	**+6,8**	**—30,3**
+951,5	**Total (gain + loss—)**	**+527,3**	**+453,4**	**+386,8**

119. As explained in previous reports, the gain or loss shewn under this head arises from the Government undertaking to make remittances between India and England of amounts paid in one country and withdrawn in the other by Railway Companies and others These remittances are made at fixed contract rates, and as the actual cost to Government of the remittances is determined with reference to the average rate of Exchange at which Her Majesty's Secretary of State is able to sell his bills on India, the difference between the average rupee equivalent of a pound sterling according to these sales, and the corresponding amount remitted at the contract rate represents the gain or loss, as the case may be, for the remittance of each pound sterling

120 The total gain by exchange in 1889 90 amounted to 386 8 only, against 951,5 in the previous year This falling off occurs mainly under the Indian Midland and the Bengal-Nagpur Railways These Railways made heavy remittances to India in 1888-89 for Capital Expenditure, and the difference between the contract rate of exchange and the average rate for the year being considerable, the transactions resulted in a large gain to Government In 1889-90, however, as the lines approached completion, the demands for Capital were considerably reduced, and the net remittances to India for these two Railways were in sterling 1,202,6 only, against 3,038,4 in the previous year This reduction in the sterling amount, together with a slight improvement in the value of the rupee in 1889-90, diminished the gain by 483,0 The remaining difference between the results of the two years is chiefly due to greater loss sustained by Government, as compared with 1888-89, in remittances of Guaranteed Railways Capital from India to England

XXV —Miscellaneous.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Gain by Exchange on Transactions in India	Accounts	1888 89	1,4								8	2,2
	Budget	1889 90	4,3								8	5,1
	Revised	1889 90	1,6				..				8	2,4
	Accounts	1889 90	1,5								8	2,3
Premium on Bills	Accounts	1888 89	8,8	2	3,5		5,7	4	6	2,2	1,3	22,7
	Budget	1889 90	6,7	1	3,1		5,0	6	5	1,6	1,1	18,7
	Revised	1889 90	9,1	2	1,7	.	5,0	4	5	3,0	2,0	21,9
	Accounts	1889 90	9,1	2	1,5	1	5,2	3	6	2,9	1,9	21,8
Unclaimed Deposits	Accounts	1888-89	9	1,0	7	4,7	42,7	10,3	3,2	2,4	1,4	67,3
	Budget	1889-90	6	6	2	3,6	35,0	4,0	2,0	2,2	1,2	49,1
	Revised	1889-90	2,1	6	1,2	3,6	35,0	6,5	2,0	2,0	5	53,5
	Accounts	1889-90	4,3	3,0	1,3	1,9	37,6	7,0	5,1	2,2	2,2	64,6
Miscellaneous Fees, Fines, and Forfeitures	Accounts	1888-89	1,2	2	1	1	24,5	1	1	3,4	1,2	30,9
	Budget	1889 90	1,9	1	1	1	21,4	1	2	3,6	7	28,2
	Revised	1889 90	1,8	2	1	.	26,5	1	1	3,8	1,0	33,6
	Accounts	1889 90	2,4	2	1	1	24,6	1	2	3,9	1,0	32,6
Government Audit Fees.	Accounts	1888 89	1,5			1	2,4			8	6	5,4
	Budget	1889 90	1,6				6,8			8	6	9,8
	Revised	1889 90	1,6			1	3,3			8	1	6,9
	Accounts	1889 90	2,8		.	3	3,8			9	1,1	8,9
Contributions	Accounts	1888-89	1	6	6		.	11,8		9,0	7,4	29,5
	Budget	1889-90	..	5	9			11,8		8,0	7,3	28,5
	Revised	1889-90		4	1,4			11,8		8,5	7,0	29,1
	Accounts	1889-90	1	4	1,4			11,7		8,1	6,9	28,9
Rents	Accounts	1888 89	7	4,6	11,4	1,5	3,8	11,5	4,1	31,1	1,1	72,8
	Budget	1889-90	7	4,3	11,9	1,2	3,1	14,4	1,2	31,7	1,2	72,7
	Revised	1889-90	7	4,7	12,2	1,5	3,1	14,5	4,2	31,8	1,2	73,9
	Accounts	1889-90	6	4,5	12,3	1,1	3,0	14,5	1,1	33,6	1,2	74,9

Section E.—MISCELLANEOUS—*continued*

XXV.—Miscellaneous—*continued*

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Extraordinary Items	Accounts	1888 89	1			...		2,2			8,7	11,0
	Budget	1889 90										
	Revised	1889 90	1,3		20,0						41,0	62,3
	Accounts	1889 90	1,4		10,0						40,7	52,1
Other Items	Accounts	1888 89	8,2	2,1	2,2	1,0	41,6	5,7	11,6	20,1	31,9	124,4
	Budget	1889 90	6,0	2,1	2,1	8	39,8	4,4	11,8	14,0	25,4	106,4
	Revised	1889 90	5,3	2,3	2,6	1,2	50,4	10,6	11,9	21,9	23,2	129,4
	Accounts	1889 90	8,8	2,3	2,5	9	46,6	10,5	11,1	23,2	26,0	125,9
Upper Burma Receipts	Accounts	1888 89		...	10,0	...						10,0
	Budget	1889-90			9,8			...				9,8
	Revised	1889-90			12,5							12,5
	Accounts	1889-90		...	14,1							14,1
TOTAL	Accounts	1888 89	22,9	8,7	28,5	7,4	120,7	45,0	19,6	69,0	64,4	376,2
	Budget	1889 90	21,8	7,7	28,1	5,7	111,1	35,3	18,7	61,9	38,3	328,6
	Revised	1889 90	23,5	8,4	51,7	6,4	123,3	43,9	18,7	71,8	77,8	435,5
	Accounts	1889 90	31,0	10,6	43,2	4,4	120,8	44,1	21,1	75,1	75,8	426,1

			Sterling	Exchange	Total				TOTAL
England	Accounts	1888 89	4,2	2,0	6,2	Total including England	Accounts	1888 89	382,4
	Budget	1889 90	2,5	1,2	3,7		Budget	1889 90	332,3
	Revised	1889 90	3,6	1,6	5,2		Revised	1889 90	440,7
	Accounts	1889 90	4,1	2,0	6,4		Accounts	1889 90	432,5

121 The *Gain by Exchange on Local Transactions* was less than expected owing to a fall in the rate for Hali Sicca rupees in Hyderabad, Deccan The receipts on account of *Premium on Bills* were enhanced in India chiefly by a heavy demand for telegraphic transfers for financing the Burma rice trade, while in Burma the demand for opposite transfers was smaller In Madras and Bombay the rise was connected partly with an increase in the rate of premium and partly with a larger demand for Supply Bills The head *Unclaimed Deposits* is an uncertain item, and the estimates for it are generally cautious The Actuals shew, on the whole, a better result, chiefly on account of larger lapses than expected of Civil Courts' deposits The *Miscellaneous Fees, Fines, and Forfeitures* were high in India on account of larger recoveries under the Inventions and Designs Act of 1888, and in Bengal a greater amount was realised than expected on account of survey of tea and arable lands and partition fees The head *Government Audit Fees* includes in India some arrears not anticipated in the estimates, in Bengal it hitherto shewed the recoveries from District Boards and Court of Wards towards the cost of the Audit Establishment, but these receipts are now correctly classified under *Other Items* In Burma, an arrear *Contribution* was unexpectedly received from the Moulmein Municipality The *Rents* realised in Madras were high, owing mainly to the opening of new markets in some districts, and to the extension of the Fee-system in some others The *Extraordinary Items* represent in India certain amounts on account of the value of escheated estates which were over-drawn in 1851, but now refunded by the Administrator-General In Burma a sum of 20,0 was levied as a fine on a Karini Chief, half of which only has been recovered in 1889 90, and in Bombay the large credit chiefly represents some special adjustments connected with a loan to the Bombay Port Trust discharged in part in the year, and the capitalized value of assessment in respect of land taken up for the Southern Mahratta Railway As regards the *Other Items*, the fluctuations in Bengal are due to some extent to a change of classification in respect of Audit fees mentioned above, and in the North-Western Provinces large sums were received by the sale of lands and houses in the districts of Jhansi and Lucknow The Madras Budget was low as regards the sale-proceeds of Service Inams relinquished or bought in by Government at revenue sales, and the sale-proceeds of avenue clippings under Local Funds Act V of 1884, which have considerably increased since 1887-88 The falling off in Bombay is chiefly in Berbera and Zaila revenue and the recovery of Insurance and other charges on English stores The *Upper Burma Receipts* are larger chiefly in consequence of the opening of new bazars

122 In England the account includes 5 received in respect of damage to stores during shipment, and the net receipts from fines and penalties incurred by contractors in providing stores and freight were larger than was anticipated

Section E.—MISCELLANEOUS.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
4,884,3	EXPENDITURE . .	4,823,2	4,848,7	4,814,3

123 The superannuation charges continue to grow and the demands for Stationery and Printing have increased as a consequence of the growth of public business and multiplication of public offices The increase was conspicuous in Burma and Bengal Apparently, however, the total expenditure, as noted above, is less than in 1888-89 by 70,0 This is due to special payments in the earlier year on account of heavy claims against the late Burmese Government and the charges for the Crawford Commission in Bombay

27 —Territorial and Political Pensions

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Territorial and Political Pensions	Accounts	1888-89	63,8	27,0		1,9	101,7	75,2	25,4	96,2	84,3	475,5
	Budget	1889-90	35,9	28,3		1,7	110,2	78	27,0	97,6	83,6	462,3
	Revised	1889-90	38,1	28,3		1,7	127,9	72,0	26,0	93,4	98,0	485,4
	Accounts	1889-90	38,3	27,3		1,8	125,7	63,3	26,0	91,9	97,6	471,9
Charitable Allowances	Accounts	1888-89	4,3		2,3		6	8,2	14,1	5		30,0
	Budget	1889-90	4,1		2,5		6	8,0	15,0	1		30,6
	Revised	1889-90	4,2		2,6		6	8,0	13,5	1		29,3
	Accounts	1889-90	4,3		2,5		7	8,3	13,8	5	2	30,3
Upper Burma	Accounts	1888-89			11,4	...						11,4
	Budget	1889-90			11,4							11,4
	Revised	1889-90			13,2							13,2
	Accounts	1889-90			13,5							13,5
TOTAL	Accounts	1888-89	68,1	27,0	13,7	1,9	102,3	83,4	39,5	96,7	84,3	516,9
	Budget	1889-90	40,0	28,3	13,9	1,7	110,8	86,0	42,0	98,0	83,6	504,3
	Revised	1889-90	42,3	28,3	15,8	1,7	128,5	80,0	39,5	93,5	98,0	527,9
	Accounts	1889-90	42,6	27,3	16,0	1,8	126,1	71,6	39,8	92,4	97,8	515,7
			Sterling	Exchange	TOTAL							
England	Accounts	1888-89	18,3	8	26,8	Grand Total including England		Accounts 1888-89				543,7
	Budget	1889-90	12,6	5,9	18,5			Budget 1889-90				522,8
	Revised	1889-90	19,0	8,6	27,6			Revised 1889-90				555,5
	Accounts	1889-90	13,7	6,2	19,9			Accounts 1889-90				535,6

124 The provision made in the Budget for *Territorial and Political Pensions* by India and Bengal proved insufficient as regards the Oudh Family Pensions These pensions are now finally adjusted in the province where they are drawn, and in distributing the amounts between the two provinces some claims were omitted from the Estimates The Budget for the North-Western Provinces was, on the other hand, too high, and was reduced in the Revised, but one pensioner did not claim 7,5 out of his annual stipend of 10,0 The Madras payments are rapidly declining with the grant of commutations and the death of pensioners, the difference between the Budget and Actuals is, however, due to the commutations having been smaller than was anticipated The Bombay excess is the result of certain new pensions sanctioned or revived with retrospective effect during the year In *Upper Burma* some pensions were granted to the members of the late Hlutdaw which were not provided for in the Budget

125 In England there was an increase of 1,8 owing to advances made for the benefit of the eldest son of the Maharaja Dhulip Sing, but this was counterbalanced by a reduction of 7, resulting from the death of one pensioner and from the pension of another not having been drawn

28.—Civil Furlough and Absentee Allowances.

1889-90 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
2	India . .	7,7	2	9
	Burma .			
7	Bengal	7	5	2
	North-Western Provinces and Oudh			
	Punjab		2	3
2	Madras	1	1	
1	Bombay . .	6	6	6
12	TOTAL	9,1	1,6	2,0
216,5	England	217,0	201,7	204,0
100,7	Exchange . . .	100,9	92,1	91,5
318,4	TOTAL INCLUDING ENGLAND . . .	327,0	296,4	297,5

Section E.—MISCELLANEOUS—*continued*

28.—Civil Furlough and Absentee Allowances—*continued.*

126 The Indian charges under this head represent payments by Government to officers on Foreign Service from whom contributions are levied. There is nothing special to record except that the India Budget provided for 7,0 payable to certain British Officers serving in Berar, but it was subsequently decided to charge such payments finally in the Home Accounts

29.—Superannuation Allowances and Pensions.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Superannuation and Retired Allowances	Accounts	1888 89	48,3	18,5	19,5	6,2	131,4	143,0	69,5	111,6	137,6	688,6
	Budget	1889 90	48,1	17,7	19,2	6,5	131,0	143,0	70,4	115,2	141,1	695,2
	Revised	1889 90	49,1	19,6	20,1	6,5	136,6	150,4	71,6	120,9	140,9	716,0
	Accounts	1889 90	48,6	20,5	20,1	6,3	140,5	151,5	71,9	120,1	142,3	721,8
Compassionate Allowances	Accounts	1888 89	2,2	1,1	2		1,6	4,0	2,8	2,2	2,7	16,8
	Budget	1889 90	1,7	1,3	3	1	2,0	4,0	2,5	2,5	2,4	16,8
	Revised	1889 90	1,7	1,1	3		2,0	4,0	2,5	2,2	2,3	16,1
	Accounts	1889 90	1,8	9		1	2,1	3,6	2,7	2,2	2,6	16,3
Gratuities	Accounts	1888 89	3	4	5	2	1,3	8	9	1,9	1,4	7,7
	Budget	1889 90	5	4	1,0	3	1,1	1,5	1,2	2,0	1,4	9,7
	Revised	1889 90	4	3,1	1,3	2	1,4	1,0	9	2,0	1,2	11,8
	Accounts	1889 90	6	2,1	1,1	1	9	9	9	1,5	1,2	9,6
Military Orphan and Medical Retiring Funds	Accounts	1888 89	7,2		.		..			2,5		9,7
	Budget	1889 90	7,5							2,6		10,1
	Revised	1889 90	7,5							2,5		10,0
	Accounts	1889 90	7,1							2,7		10,1
Pensions of the Military Funds	Accounts	1888 89	6,9							7,6	4,5	19,0
	Budget	1889 90	6,5							7,5	5,2	19,2
	Revised	1889 90	6,5							7,0	4,7	18,2
	Accounts	1889 90	6,2							7,2	3,3	16,7
Pensions of the Civil Funds	Accounts	1888 89	3,2				3	1,6		1,1	1,2	7,7
	Budget	1889 90	2,1				5	1,1		1,4	1,1	6,8
	Revised	1889 90	3,1				3	1,4		1,4	1,5	8,0
	Accounts	1889 90	3,3				1	1,1		8	1,5	7,1
Upper Burma	Accounts	1888 89			1,2							1,2
	Budget	1889 90			9						..	9
	Revised	1889 90			1,8							1,8
	Accounts	1889 90			2,1							2,1
Other charges	Accounts	1888 89	1	2			1	1	3	3	7	1,8
	Budget	1889 90	1					1	3		1	6
	Revised	1889 90	3				3,9	1	1,0	3	8	6,4
	Accounts	1889 90	2					1	8	1	7	1,9
TOTAL	Accounts	1888 89	68,2	20,2	21,4	6,1	137,7	149,5	73,5	127,5	118,1	752,5
	Budget	1889 90	66,8	19,1	21,1	6,9	137,9	150,0	71,4	131,-	151,3	759,3
	Revised	1889 90	69,2	21,1	23,5	6,7	141,2	156,9	76,0	136,3	151,4	788,3
	Accounts	1889 90	68,1	23,8	23,3	6,5	143,9	157,5	76,3	134,6	151,6	785,0

			Sterling	Exchange	TOTAL				
England	Accounts	1888 89	1,612,2	750,1	2,362,3	Total, including England	Accounts	1888 89	3,114,8
	Budget	1889 90	1,630,0	758,0	2,388,0		Budget	1889 90	3,147,3
	Revised	1889 90	1,631,0	734,0	2,365,0		Revised	1889 90	3,153,3
	Accounts	1889 90	1,625,4	729,4	2,354,8		Accounts	1889 90	3,140,4

127 The charges for *Superannuation and Retired Allowances* show a steady increase owing generally to the admissions to the retired list being greater than the lapses The figures for the last five years have been —

1885-86	579,1
1886 87	618,1
1887 88	646,9
1888 89	688,6
1889-90	721,8

In some cases the growth is due partly to the operation of the new rules for pension after ten years' service Under *Gratuities* the payments in the Central Provinces were heavy in 1889-90, as large amounts were sanctioned for employés of the late Nagpur-Chhatisgarh and Bilaspur-Etawah State Railways The *Pensions of the Military Funds* were low in Bombay, owing chiefly to fewer loans having been granted to the subscribers of the late Military Fund The entry of 3,9 in the Revised made by Bengal under *Other Charges* was an error of classification, and the amount has been correctly taken in the accounts as a superannuation allowance.

Section E.—MISCELLANEOUS—*continued*

30.—Stationery and Printing.

			India	Central Provinces	Burma.	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Stationery Office at the Presidency.	Accounts	1888-89					10.5			3.0	3.0	16.5
	Budget	1889-90					11.6			2.8	3,1	17,5
	Revised	1889-90					10.1			2.5	2.7	15.6
	Accounts	1889-90					10,6			2.3	2,6	15.5
Purchase of Stationery	Accounts	1888-89	1	1,9	1.2	6	99,3	6.4	13.3	19.7	19.5	162.0
	Budget	1889-90	1	1.7	1.0	9	100,0	6.5	12.7	24.6	24.5	172.0
	Revised	1889-90	1	1,7	1.0	6	132.5	6.3	12.6	22.0	30,0	206.8
	Accounts	1889-90	1	1,9	1.1	6	118.9	6.4	12,8	24,5	29.2	195.5
Government Presses	Accounts	1888-89	94.1	4.9	18.6	2.8	30.7	23.0	10.9	27.7	27.9	240.6
	Budget	1889-90	98.0	5.1	23.8	2.9	29.4	22.9	10.9	26.0	28.5	242.5
	Revised	1889-90	93.7	5,4	25.6	2,8	30.0	23.5	10.9	27.5	27,0	246.4
	Accounts	1889-90	97.7	6,2	25.6	2.9	30,0	23.6	11.1	29.2	27,8	254.1
Stationery supplied from Central Stores	Accounts	1888-89	—171.6	5.1	13.2	2.2	53.1	18.8	6.4	45.7	27,1	
	Budget	1889-90	—171.2	6.0	13.1 (a)	2.9	55.0	19.7	11.0	38.5	25.0	
	Revised	1889-90	—174.5	6.8	19	2.8	53.0	19.5	10.0	40.0	27.5	
	Accounts	1889-90	—176.4	7,6	19.1	2.6	50.7	17.5	11.1	38.8	29.0	
Other Charges	Accounts	1888-89	1.1	1.2		.	5.4	4.1	8.2	5.0	1.3	26.3
	Budget	1889-90	1.0	1.0			1.5	1.2	9.2	4.0	1.3	25.2
	Revised	1889-90	1.2	1.6			4.9	3.9	8.7	4.2	7	25.2
	Accounts	1889-90	1.0	1.3			5.7	4.2	9.5	4.1	6	26.7
Upper Burma Charges	Accounts	1888-89			5							5
	Budget	1889-90			4							4
	Revised	1889-90			6							6
	Accounts	1889-90			4							4
TOTAL	Accounts	1888-89	—76.3	13.1	33.5	5.6	199.0	52.3	38.8	101.1	78.8	445.9
	Budget	1889-90	—77.1	13.8	38.3	6.7	200.5	53.3	13.8	[illegible]	82.4	457.6
	Revised	1889-90	—79.5	15.5	42.1	6.2	230.8	53.2	12.2	96.2	87.9	491.6
	Accounts	1889-90	—77.6	17.0	46.2	6.1	215.9	51.7	41.5	99.2	89.2	492.2

ENGLAND			Sterling	Exchange	Total
Stores	Accounts	1888-89	44.9	20.9	65.8
	Budget	1889-90	39.6	18.5	58.1
	Revised	1889-90	39.6	17.8	57.4
	Accounts	1889-90	39.4	17.7	57.1
Other Charges	Accounts	1888-89	8.6	4.0	12.6
	Budget	1889-90	7.4	3.4	10.8
	Revised	1889-90	6.4	2.9	9.3
	Accounts	1889-90	6.5	2,9	9.4
Total England	Accounts	1888-89	53.5	24.9	78.4
	Budget	1889-90	47.0	21.9	68.9
	Revised	1889-90	46.0	20.7	66.7
	Accounts	1889-90	45.9	20.6	66.5

			TOTAL
Total including England	Accounts	1888-89	524.3
	Budget	1889-90	526.5
	Revised	1889-90	561.3
	Accounts	1889-90	558.7

128. The savings in the grant for *Stationery Office at the Presidency* occur in Bengal from smaller payments for freight and landing charges of European stores In Madras they occurred under charges for carriage of stationery, and in Bombay under supplies and services An increased demand from the presses in Bengal for country-made paper affected the head *Purchase of Stationery*, though not to the extent anticipated in the Revised The Bombay figures also disclose a continued and growing substitution of articles of local for those of European manufacture The increased cost of *Government Presses* in India is attributed to more work done at piece-rates than was expected, and is connected partly with the supplies of printing materials and forms to other Governments, which resulted in a corresponding increase on the receipt side In the Central Provinces it is due to the purchase of printing machinery and material for the Nagpur Central Jail In Burma the printing work now done by Government Presses for Upper Burma has necessarily increased with administrative improvement, and in the North-Western Provinces charges for raw materials and purchase of plant were high. The Madras excess arose chiefly in the piece-work establishment and in contingencies As regards *Stationery supplied from Central Stores*, the paper for the Jail Presses and the stationery for the Settlement Department of the Central Provinces were obtained from the Central Stores instead of being purchased locally as heretofore. The supply of stationery to Burma was far in excess of that in previous years upon which the Budget was based, while in Bengal the requirements for Government Presses were smaller owing to the larger employment of locally made stationery already mentioned The Punjab supply was abnormally small in 1888-89, but that of 1889-90 was also swelled by the more extensive use of water marked paper with Court-fee stamps The excess in Bombay is attributed to the new issues to the Central Provinces above mentioned and also to the transfer of the work of supply to all districts in the Central Provinces from the Calcutta to the

(a) Include on account of Upper Burma 1,3, 2,1, 1,9 and 1,9 for Accounts, 1888-89, and Budget, Revised and Accounts of 1889 90 respectively

Section E.—MISCELLANEOUS—*continued*

30.—Stationery and Printing—*continued*.

Bombay Depôt As explained in the last report, the head *Other Charges* includes printing at private presses, lithography and refunds The rise in Bengal represents increased charges incurred by District Boards and the Bombay savings occur also in the local section of the accounts

129 In England the stationery, printing and book binding required for the India Office, &c, the cost of which is shewn under *Other Charges*, were less than had been anticipated.

31.—Exchange.

Nil

32 —Miscellaneous.

			India	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Allowances and Rewards	Accounts	1888 89	9	2	1 2	4	1 6	2	5	5	1 1	6 0
	Budget	1889 90	1		7	4	1 1	5	7	7	1 4	5 6
	Revised	1889 90	1	9	7	4	1 1	3	6	5	1 1	5 0
	Accounts	1889 90	2	3	1,1	3	1,3	2	5	8	1 1	5 3
Remittance Charges	Accounts	1888 89	12 1	3	1,2	6	2 8	3 7	2 5	3 1	2 8	29 4
	Budget	1889-90	10 9	4	1 2	1 0	3 0	4 1	3 9	3 4	2 4	30 3
	Revised	1889-90	11 7	4	1 1	5	3 0	4 0	2 6	3 1	2 2	31 6
	Accounts	1889-90	15,0	4	9	3	2 9	3 6	2,1	2 8	2 3	30 6
Charitable Donations	Accounts	1888 89	7	3	2	1	0	5 3	4	6 1	5 9	29 5
	Budget	1889 90	8	2	2	1	8 1	5 9	5	6 9	5 8	27 8
	Revised	1889 90	7	2	2	1	8 4	5 0	4	5 8	6	26 4
	Accounts	1889 90	8	2	2	1	10 7	1 7	8	5 6	5 6	28 7
Rewards for Destruction of Wild Animals	Accounts	1888 89	1	2 1	7	9	1 7	1 5	2 0	4 8	1 6	15 4
	Budget	1889-90	1	2 2	8	1 2	2 0	2 0	2 1	3 5	1 5	14 9
	Revised	1889-90	1	1,7	8	1 0	2 0	1 5	1 4	4 1	1	11 1
	Accounts	1889-90	1	1 6	8	1 0	1 6	1 2	1 1	3 8	1 6	13,1
Petty Provincial and Local Establishments	Accounts	1888 89	1 3	2,2	3 8	3 6	3 6	4 4	1 3	62 6	2 4	88 2
	Budget	1889 90	1 2	5	4 5	3 9	3 7	1 5	1 7	63 1	2 3	90 4
	Revised	1889 90	1 0	2 3	4 1	1 0	3 7	4 4	4 5	71 5	2 2	100 7
	Accounts	1889 90	1 0	2 2	4	4 0	3 6	4 3	4 5	76 7	2 1	102 5
Special Commissions of Enquiry	Accounts	1888 89	3 6				2 3	4	1	1 0	25 8	33 2
	Budget	1889-90	1 1				2 0	5		2	4	4,5
	Revised	1889-90	2 0				2 0	8		7	5	6 0
	Accounts	1889-90	2 8				1,9	7	1	6	5	6 6
Irrecoverable Loans written off	Accounts	1888 89				1	5	2			1	9
	Budget	1889-90									5	5
	Revised	1889-90			5						2	7
	Accounts	1889-90			6				1		1	8
Rents, Rates, and Taxes	Accounts	1888 89	1 4		1 0	3	1 9			4	5 3	10,3
	Budget	1889 90	1 1		1 0	3	1 8			4	5 2	10 1
	Revised	1889 90	2 0		1 0	3	2 1			4	5 0	10 8
	Accounts	1889 90	2 0		9	3	2 1			3	5,0	10,6
Extraordinary Items	Accounts	1888 89				..					2,9	2 9
	Budget	1889 90									1 4	1 4
	Revised	1889 90								1 5	1,4	2 9
	Accounts	1889 90								2,2	1,4	3,6
Upper Burma Charges	Accounts	1888 89	...		85 9							85 9
	Budget	1889 90			4,4							4 4
	Revised	1889 90	...		8,0							8,0
	Accounts	1889 90			7,9							7,9
Other Items	Accounts	1888 89	3 4	4	1 4	2	6 0	4,0	2,3	3 8	8,3	29 8
	Budget	1889 90	16 7	8	7	5	6 2	3 3	5,9	21,6	7,1	62,8
	Revised	1889 90	5 4	6	1 1	1	6 7	3 4	3,6	4,4	10,3	35,6
	Accounts	1889 90	2,3	4	1 1	1	9 0	4,3	2,6	5,9	9,9	35,0
TOTAL	Accounts	1888 89	22,9	5 5	95 4	6 2	30 6	19,7	12,1	82 9	56 2	331,5
	Budget	1889 90	32 6	6 1	15 5	7 4	28 2	20 8	17 8	98,3	28 0	252,7
	Revised	1889 90	26 0	5,5	17 5	6 4	29 0	19,4	13 0	95,0	30,0	241,8
	Accounts	1889 90	24,2	5,1	17,6	6,1	33,1	19,0	12,4	97,6	29,6	244,7

			Sterling	Exchange	Total
England	Accounts	1888 89	35,2	16 4	51,6
	Budget	1889-90	32,0	14 9	46,9
	Revised	1889-90	26 5	11,9	38,4
	Accounts	1889-90	25 8	11,6	37,4

Total including England	Accounts	1888 89	383,1
	Budget	1889 90	299,6
	Revised	1889 90	280,2
	Accounts	1889 90	282,1

Section E.—MISCELLANEOUS—*continued*

32.—Miscellaneous—*continued*

130 Most of the items included in this head are of a fluctuating character, and generally a certain margin is allowed in the estimates to provide for unforeseen expenditure Considering the nature of the items, the Actuals in the total for all India compare well with the estimates, but the following points may be specially noticed The head *Remittance Charges* in India includes the whole of the expenditure for inter-provincial remittances In 1889-90 large remittances of coin were made from Bombay to Calcutta and Madras by rail to meet heavy demands for trade purposes at the latter-mentioned places, and the expenses attending them were consequently increased These are, however, fully covered by the premium levied on the transfers granted to the trade The large payment for *Charitable Donations* in Bengal includes 4,7 granted to the Calcutta Female Nurse's Institution against a provision of 3,0 in the Budget for that purpose Some unexpected charges were also incurred in this province and in the Punjab for the burial of paupers The large excess in Madras under *Petty Provincial and Local Establishments* occurred in the local section of the accounts, partly in the establishment for market choultries and bungalows, and partly in the charges for sanitary establishments and the cleaning of wells and tanks The Bombay Actuals for *Special Commissions of Enquiry* in 1888-89 were composed largely of the expenses of the Crawford Commission In *Upper Burma* the claims against the late Burmese Government, which were admitted and paid in 1888-89, were very heavy, but in 1889-90 several small payments were made, for which no provision existed in the Budget As regards the head *Other Items*, the India Budget provided 9,0 for the new Chaman buildings in Beluchistan, which was not utilized, and 5,0 for the Residency building at Muscat, the charges for which have been taken in the accounts under "45 —Civil Works" In Bengal the head includes some unforeseen expenditure for purchase of Koonki elephants in Jalpaiguri, and for capture of wild animals in the Dooars The Madras Budget provided a reserve of 20,0, a small portion only of which was spent

131 In England the allowances to candidates for the Civil Service were smaller than expected, and the payments for stores lost in transit to India were less than the provision made in the Budget Estimates

Section F.—FAMINE RELIEF AND INSURANCE.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts
78,3	EXPENDITURE . .	100,5	607,5	600,0

132 The most important fact connected with this section of the Account is the partial restoration of the Famine Insurance Grant during 1889-90 The manner in which this grant has been restored is explained in para 20, Part I of the Financial Statement for March 1890. According to this Statement a sum of 433,5 out of the surplus of the year was to have been utilized to raise the total Famine Grant to 600,0, but the actual expenditure on account of the construction of Protective Canals and for the relief of distress having been less than was anticipated in the Revised, the amount transferred out of the surplus has been *pro tanto* increased to make up the fixed grant of 600,0. The following are the details of the charge —

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts
7,8	Famine Relief . .	20,5	100,0	68,3
70,5	Construction of Protective Irrigation Works .	80,0	74,0	71,5
.	Reduction of Debt		433,5	460,2
78,3	TOTAL	100,5	607,5	600,0

33.—Famine Relief

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts
7,5	Bengal . .	20,0	50,0	24,2
3	Madras . .	5	50,0	44,1
7,8	TOTAL	20,5	100,0	68,3

133 The amount expended in Bengal comprises 15,3 paid for charitable relief, 7,0 for Public Works, and 1,9 for Establishment and Contingencies The Revised was made unnecessarily high in view of outlay for gratuitous relief in several districts In Madras the whole of the amount was spent in connection with the late famine in Ganjam

34.—Construction of Protective Railways.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts
Nil	TOTAL	*Nil*	*Nil*	*Nil*

35.—Construction of Protective Irrigation Works.

1888-89 Accounts		Outlay before 1889-90	1889-90 Budget	1889-90 Revised	Accounts
	BENGAL—				
.	Orissa Coast Canal (grant-in-aid) .	86,6			.
	N W PROVINCES AND OUDH—				
3,3	Betwa Canal	392,6	2,7	2,7	2,6
	PUNJAB—				
4,6	Swat River Canal . .	337,9	7,0	7,0	6,6
	MADRAS—				
	Buckingham Canal (grant-in-aid)	66,6			
26,1	Rushikulya Project	106,5	35,0	32,5	31,4
	Survey, &c.	9,1			
	BOMBAY—				
36,1	Nira Canal	431,6	33,0	31,0	30,4
1	Chankapur Tank	6,2			.
	Maladevi Tank .	3,4			
3	Mhasvad Tank . .	196,3	2,2	8	5
	Gokak Canal, 1st Section . . .	40,1	1		
70,5	TOTAL (*a*)	1,676,9	80,0	74,0	71,5

(*a*) Including Rx 285,400 outlay from funds not classed under this special head.

Section F.—FAMINE RELIEF AND INSURANCE—*continued*

35.—Construction of Protective Irrigation Works—*continued*

RESULTS

	Actuals More	Actuals Less
Actuals with Actuals of previous year	1,0	
" Budget Estimate		8,5
" Revised Estimate		2,5

134 The total expenditure in 1889-90 exceeds that of the previous year by 1,0 only, but the details shew that he increase was high in Madras and the Punjab, owing respectively to the more vigorous prosecution of works n connection with the Rushikulya Project, and to the construction of new distributaries on the Swat river canal This increase, however, was to a great extent counterbalanced by short outlay on the Nira canal n Bombay on account of its approaching completion The Estimates generally were a little too high

36.—Reduction of Debt.

1888 89 Accounts	1889 90 Budget	1889 90 Revised	1889 90 Accounts
Nil	*Nil*	433,5	460,2

135 As already explained above (para 132) a sum of 460,2 has been entered here in the accounts to raise he Famine Grant to 600,0, but it should be mentioned also that this amount of 600,0 does not represent the whole appropriation out of the revenue of the year for the grant in question A sum of 462,0 has also been paid out of Revenue as the net charge on account of Protective Railways constructed through the agency of companies and this payment forms a legitimate charge against the Famine Grant according to the decision of Her Majesty's Secretary of State alluded to in para 18 of the Financial Statement of March 1890

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance)

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
22,4	EXPENDITURE . . .	10,2	5,9	5,0

136 The following figures give the details of the amount spent, and explain the difference between the Actuals of 1888-89 and 1889-90, as well as the Budget of the last-named year —

1888-89 Accounts	PROVINCIAL.	1889-90 Budget	1889-90 Revised	1889-90 Accounts
	ASSAM—			
3,5	Jorhat Railway .	4	1,2	1,2
1,6	Cherra-Companygunj Railway .		9	8
	BENGAL—			
—1,1	Kaunia-Dhurla Railway	—2	—2	
	N.-W. PROVINCES AND OUDH—			
18,4	Lucknow-Sitapur-Seramau Railway .	10,0	4,0	3,0
22,4	TOTAL	10,2	5,9	5,0

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year		17,4
„ Budget Estimate . .		5,2
„ Revised Estimate .		9

137 The decrease as compared with the previous year, occurs mainly in the outlay for the Jorhat and Lucknow-Sitapur-Seramau Railways which had been practically completed at the end of 1888-89 As compared with the Budget, the provision for certain works on the Lucknow-Sitapur-Seramau Railway was not utilized, owing to the anticipated transfer of the line to the Rohilkhand-Kumaon Railway for completion and working, and additional expenditure was required on the Jorhat Railway for the construction of a fair-weather line from Gosaigaon to Steamer Ghat The outlay on the Cherra-Companygunj Railway was principally on the upkeep of the hill inclines, but nothing was provided in the Budget for this, pending a final decision on certain proposals regarding the future of the line The deviation from the Revised Estimate is attributed to the transfer of rolling-stock from the Lucknow-Sitapur-Seramau Railway to the Oudh and Rohilkhand Railway

Section H.—RAILWAYS.

138 The following is a general statement of the Revenue Accounts —

1889 90	State Railways	Guaranteed Railways	Subsidised Companies	Miscellaneous	TOTAL
GROSS RECEIPTS	13,387,9	6,534,5	49,1	—	19971,5
WORKING EXPENSES	6,616,8	3,365,9	.	...	9,982,7
Surplus Profits	247,7	441,9	..	...	689,6
Interest	5,062,1	3,395,3	..	..	8,457,4
Annuities	2,445,2		...	.	2,445,2
Land and Supervision		30,9	69,2	...	100,1
Miscellaneous Railway Expenditure				149,1	149,1
TOTAL EXPENDITURE	14,371,8	7,234,0	69,2	149,1	21,824,1
NET GAIN OR LOSS TO THE GOVERNMENT—					
1889-90	*—983,9*	*—699,5*	*—20,1*	*—149,1*	*—1,852,6*
1888-89	*—1,254,7*	*—922,8*	*+14,7*	*—70,6*	*—2,233,4*
1887-88	*—1,121,4*	*—930,4*	*—18,8*	*—51,8*	*—2,122,4*
1886-87	*—375,1*	*—675,6*	*—43,6*	*—94,4*	*—1,188,7*
1885-86	*+394,9*	*—983,3*	*—44,0*	*—99,3*	*—731,7*

139 These figures show that the *State Railways* did better than last year by 270,8 The improvement is due to a great extent to a large increase in traffic on the North Western Railway The loss under *Guaranteed Railways* is less than in the previous year by 223,3 This is, to some extent, nominal, being due chiefly to the transfer from this head of the Oudh and Rohilkhand Railway, on which there was a considerable loss during the previous year There was also a satisfactory increase during 1889-90 in the earnings of the Madras and South Indian Railways.

Section H.—RAILWAYS—RECEIPTS

1888-89 Accounts	Budget.	1889-90 Revised	Accounts
15,520,7	16,686,5	16,503,3	16,605,6

140 The following sums are comprised in these receipts, particulars of them being given in the succeeding statements —

1888 89 Accounts		Budget	1889-90 Revised	Accounts
11,827,1	State Railways (gross)	13,103,5	13,360,3	13,387,9
3,650,8	Guaranteed Railways (net)	3,560,0	3,100,0	3,168,6
42,8	Subsidised Companies .	23,0	43,0	49,1
15,520,7		16,686,5	16,503,3	16,605,6

141 As regards *State Railways*, the gross receipts exceeded those of the previous year by 1,560,8 and the Budget and Revised Estimates by 284,4 and 27,6 respectively The large excess over the Actuals of 1888-89 is partly nominal, the transactions of the Oudh and Rohilkhand Railway having been included under *State Railways* for the whole of 1889-90 against three months only in the previous year, but apart from this, there was a considerable improvement in traffic on the North Western Railway in grain and carriage of material for Railway Construction on the Eastern Bengal in jute, and on the Rajputana-Malwa line in pressed cotton, grains and seeds Part of the increase flowed also from additions to the open mileage of the Eastern Bengal, Bengal-Nagpur, Indian Midland, Southern Mahratta, Mysore, and Toungoo Mandalay Railways The increase over the Budget Estimate is chiefly due to the improvement in the traffic on the North-Western Railway The receipts from *Guaranteed Railways* fell short of the Actuals of the preceding year by 482,2, and the Budget Estimate by 391,4, but exceeded the Revised Estimate by 68,6 The decline, as compared with the previous year, is due to the transfer of the Oudh and Rohilkhand Railway already mentioned, and to a fall in traffic on the Great Indian Peninsula Railway under the items Wheat, Linseed, and Railway plant for foreign lines, counterbalanced to some extent by an improvement in the traffic on the Madras and South Indian Railways The falling off, as compared with the Budget Estimate, occurs chiefly under the Great Indian Peninsula Railway

Section H—RAILWAYS—RECEIPTS—*continued*

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

Accounts 1888 89			Capital Outlay to 31st March 1890	Railways	Budget 1889 90			Revised 1889 90			Accounts 1889 90			Percentage of Charges on Receipts	Percentage of Net Receipts on Capital Outlay
Gross Receipts	Working Expenses	Net			Gross Receipts	Working Expenses	Net	Gross Receipts	Working Expenses	Net	Gross Receipt	Working Expenses	Net		
				Imperial											
4,471,1	1,523,7	2,947,4	32,937,1	East Indian	4,460,3	1,613 0	2,847 3	4,470 3	1,511 6	2,958 7	4 474 0	1 539 8	2 934 2	34 42	8 91
78,5		78,5		Eastern Bengal	72,5		72,5	115 0		115 0	110 9		110,9		
1,903 8	905,0	998 8	13 028 0	Rajputana Malwa	1 880,0	910 0	970 0	1 940 0	937 5	1,002 5	1,938	930	1,008,0	47 99	7 74
2,573 2	1,742,5	830,7	38,328 0	North Western	2,600,0	1,780 0	820 0	2 865 0	1 830 0	1,035	2,905 4	1,856	1 049	63 88	2 74
174,8	54,6	120,2	10,338 4	Oudh & Rohilkhand	740 0	360,0	380 0	785 0	350 0	435 0	784 7	343 0	410,8	43 83	4 6
9,201,4	4,225,8	4,975,6	94 632,4	**Total**	9 752,8	4 663 0	5 089 8	10 175 3	4 6 0 1	542 2	10 10	4 70,1	5 540 1	45 7	5 86
				Other Railways—Imperial											
163,5	127,0	36 5	7,416,3	Bengal Nagpur	270,0	145 0	125	217 5	166 0	51 5	218	147	71 0	67 46	96
88,5	61,4	27,1	705 2	Wardha Coal	86 0	64,0	22	82 0	57	25	8	57 4	24 8	69 83	3 52
37,1	17,7	19 4		Sindia	7,0	18 0	—11 0	7,1	3 4	3 7	7 1	3 4	3 7	47 89	
17,8	20,4	— 2 6	87 3	Umaria Colliery	35,0	24 0	11,0	25 5	22 5	3 0	26	2 4	4	84 8	4 58
43,9	23	20,1	4 34 2	Patna Gya	49,0	23 5	25 5	51 9	24 6	27,3	5	25 4	26 8	48 66	6 17
5,5	5,0	5	131,1	Bhopal	13,7	11,4	2,3	7 9	7 9		7 0	8 5	—6	107 59	— 46
7 4	51,2	21,2	952,0	Bengal Central	72 5	46 5	26,0	71 5	44 5	30 0	73	43	29 9	59 04	3 14
108,	69 5	38	7,074 0	Indian Midland	500 0	350,0	150 0	3	217 5	10 5	314 8	234 1	80	74 36	1 01
25 5		25 5	1 093 0	Dhond Manmad*	25 2		25,	24 9		24,9	24 9		24 9		2 27
7	1	6		Benares Branch											
399,8	297,3	102,5	7 593,6 / 1,655,4	Southern Mahratta / Bellary Kistna	440,0	312,7	127 3	415 0	307,8	107,2	407,1	3 6	81 5	79 98	88
23,6	27,1	—3 5	631 1	Villupuram Guntakal (Nellore Branch)	25,0	24,0	1,0	25 4	18 5	6 9	25 5	18 4	7 1	72 16	1 12
59 0	44,3	4 7	1,444,8	Mysore	108,6	67,6	41,0	98,5	77 2	21,3	101	83 7	17 5	82 71	1 21
4 6	2,2	2,4		Dildarnagar Ghazipur	4 7	2 3	2 4								
31,9	32,5	—6	2 107,7	Tounghoo Mandalay	115 0	100 0	15 0	157 5	123 5	34 0	161,4	120 7	40 7	74 78	1 03
			136 3	Bezvada Extension	12,0	8 0	4 0	7 5	5,8	1 7	7 7	6 1	1,6	79 22	1 17
1,088,0	779,5	308 5	32 368,0	**Total other Railways**	1,763 7	1,197 0	566,7	1 515 2	1 076 2	439 0	1 509	096 0	413 6	72 60	1 28
10 289 4	5 005 3	5 284 1	127,000 4	**Total Imperial**	11,516 5	5,860,0	5 656 5	11 690 5	5 705 3	5 985	11 7 8 8	5 706 1	5 06 ,7	49 16	4 69
				Provincial											
314,3	189,9	124,4	3,018 6	Burma	345 0	180,0	165,0	350 0	202,5	147,5	348 3	204 7	143 6	58 77	4 75
6,0	5 7	3	73,7	Jorhat	6,0	5 5	5	6,0	6 0		6 0	6	— 2	103 33	— 27
6	2,1	—1 5	77,0	Cherra-Company ganj	1,2	2,3	—1 1	1,2	2 6	—1 4	1 3	2 7	—1 4	207 69	—1 82
992,1	490 1	502,0	9 650 4	Eastern Bengal	997 5	500,0	497 5	1 030 0	505 0	525 0	1 028 8	510 3	518 5	†44 54	‡6 58
170,9	96 3	74 6	2,117 1	Tirhoot	180 0	97,0	83 0	220 0	95 5	124 5	211	96 6	12 6	4 00	5 70
10 4	8,5	1,9	33,9	Nalhati	10,1	7,6	2,5	10,1	7 6	2,5	10 4	7 0	2 8	73 08	8 20
25 4	18,1	7 3	392 4	Lucknow Sitapur-Seramau	27,0	19 5	7,5	31 4	20,8	10 6	31 0	21 3	10 6	66 7	2 70
9,3	6 6	2,7	153 4	Bareilly Pilibhit	10 0	7,0	3 0	11 0	7 5	3,5	11 0	7 3	3 7	60 36	2 41
8 7		8 7	561 3	Amritsar Pathankot	10		10	10 1		10 1	10		10		1 8
1,537,7	817,3	720,4	16 77 8	**Total Provincial**	1,587,0	818,9	768 1	1 669 8	847 5	822 3	1 659 1	850 7	8 8 4	51 27	5 03
				Surplus Profits—											
	166 3	—166 3		East Indian		112,0	—112,0		138,1	—138,4		147 7	—147 7		
	65,4	—65,4		Rajputana Malwa		67 5	—67,5		87 5	—87 5		90 6	—90 6		
				Bengal Central					2	—		2 0	— 2 0		
	1,6	— 1 6		Southern Mahratta		7 3	—7 3		4 7	—4 7		4 0	—4 0		
	3,4	—3,4		Mysore		8 4	—8,4		0 8	—0 8		0 9	—0 9		
11 827,1	6,059 3	5,767,8	143,078,2	**GRAND TOTAL**	13,103 5	6,874,1	6,220 4	13 360 3	6 79 7	6 564 6	13 387 0	6 804,5	6 5 3 4	51 7	4 6

* Net receipts
† Percentage calculated on the gross receipts including the Imperial share
‡ Percentage calculated on the total net receipts including the Imperial share

East Indian Railway

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	Earnings—			
1 442,4	Coaching	1,433,0	1 458 5	1,466 1
2,952,5	Goods	2 950,0	2 945 0	2 960,3
76,2	Miscellaneous and Suspense	77,3	66 8	47 6
4,471,1	Total	4 460 3	4,470 3	4 474 0

Results

	Accounts More	Accounts Less
Actuals with Actuals of previous year	2 9	
,, Budget Estimate	13 7	
,, Revised Estimate	3,7	

Section H.—RAILWAYS—RECEIPTS—*continued*

East Indian Railway—*continued.*

142 There was really an improvement in Earnings of 37,6 over the Actuals of the previous year, due chiefly to a development of passenger traffic, but, owing to a large increase in the outstandings, the receipts appear to be better by 2 9 only The increase in the outstanding earnings is due to an item of 15,0 brought into the accounts under the orders of Government as a provisional credit on account of difference in rates of freight on coal carried for State lines to a sum of 3 7 due from the Oudh and Rohilkhand Railway for share of working three joint stations, and to the earnings of the section of the Bengal-Nagpur Railway, which is worked by the East Indian Railway, being kept in suspense pending adjustment at the end of the calendar half year The above causes also generally explain the differences between the Actuals and the Budget and Revised Estimates

Eastern Bengal Railway.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	EARNINGS—			
342,9	Coaching	350,0	360,0	364,1
630,4	Goods	630,0	678 2	675 8
97,3	Miscellaneous and Suspense	90,0	106 8	105,8
1,070,6	TOTAL	1,070,0	1,145,0	1,145,7

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	75,1	
„ Budget Estimate	75,7	..
„ Revised Estimate	7	.

143 The increase in the earnings, compared with the previous year, is attributed to the opening of the entire length of the Assam-Behar Section to improvement in traffic on the Dacca Section, and to a favorable jute season The Budget Estimate did not sufficiently allow for the additional mileage

Rajputana-Malwa Railway

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	EARNINGS—			
578,5	Coaching	585,0	589,0	589,0
1,310,8	Goods	1,270,0	1,327,3	1,324,8
14,5	Miscellaneous and Suspense	25,0	23,7	24,4
1,903,8	TOTAL	1,880,0	1,940,0	1,938,2

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	34,4	
„ Budget Estimate	58,2	.
„ Revised Estimate		1,8

144 The year 1888-89 was an exceptionally favorable one for this line, and a repetition of such large earnings was not expected Hence the Budget Estimate was fixed at an average of several years, but the result shewed a further improvement over 1888-89 owing to increased receipts from third and intermediate class passenger traffic, to an increased return in pressed cotton, to a better traffic in grains and seeds in the first quarter of the year, and to augmented receipts from tolls on bridges and rents The receipts from grain traffic were slightly over-estimated in the Revised

North Western Railway.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	EARNINGS—			
850,2	Coaching	870,0	875,0	885,3
1,662,6	Goods	1,689,0	1,939,0	1,963,1
60,4	Miscellaneous and Suspense	41,0	51,0	57,0
2 573,2	TOTAL	2,600,0	2,865,0	2,905,4

RESULTS.

	Accounts More	Accounts Less
Actuals with Actuals of previous year	332,2	
Budget Estimate	305,4	...
Revised Estimate	40,4	..

Section H.—RAILWAYS—RECEIPTS—*continued*

North-Western Railway—*continued*

145 The increased earnings, compared with the previous year, occurred under both Coaching and Goods traffic Under Coaching traffic the main improvement is in the receipts from third and intermediate class passengers, due to a better season and possibly to development of traffic The camp of exercise at Muridke also contributed to the increase in the items of military baggage, horses, &c Under Goods traffic the increase is 300 5, out of which 235,8 were obtained from wheat alone, which was exported in much larger quantities owing to a better harvest The other increases were under Grains, Cotton, Stone and Lime, due mostly to the protection works at Dera Ghazi Khan, material carried for the Rajpura-Bhatinda, Jammu-Kashmir, and Delhi-Umballa Kalka Railways and Salt and Bones for manure The export trade in the last more than trebled during the year The Budget Estimate being framed with reference to past Actuals and any anticipated variations in traffic the foregoing explanation applies also to the advance over it of 305,4 The Revised anticipated, to a great extent, a continuation of the improvement from the causes above enumerated, but the traffic in the closing weeks of the year kept up even better than was expected

Oudh and Rohilkhand Railway

1888 89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	EARNINGS—			
78 3	Coaching	330 0	355,0	351,2
93,0	Goods	367 0	387,5	400,9
3 5	Miscellaneous and Suspense	43 0	42 5	32,6
174 8	TOTAL	740 0	785,0	784,7

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous years	609 9	
„ Budget Estimate	44 7	
„ Revised Estimate		3

146 The Actuals for 1888 89 shown above relate to the three closing months of the year, as the line was taken over by Government from the Company on the 1st January 1889 No comparison can consequently be made between the Actuals of 1888 89 and 1889-90 The increase in the earnings over the Budget Estimate is due to a larger development of traffic under both Coaching and Goods, than was anticipated at the commencement of the year

Other State Railways—Imperial

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	421,6	
„ Budget Estimate		254,1
„ Revised Estimate		5,6

147 The details of the State Railways comprising this group are given in the statement on page 77 The increase in the earnings over 1888 89 is due principally to the opening of additional lengths of the Bengal-Nagpur, Indian Midland, Southern Mahratta, Mysore, and Tounghoo Mandalay Railways In the case of the Bengal-Nagpur Railway, the mean-mileage open rose from 213 in 1888 89 to 348 in 1889 90, the Indian Midland (including the Sindia line) from 226 to 647, the Southern Mahratta from 853 to 916, the Mysore from 148 to 268, and the Tounghoo-Mandalay Railway from 84 to 220 The earnings of the Wardha Coal Railway show a decline owing mainly to reduced sales of coal carried over the line and a consequent reduction of freight on coal carried, and mileage and demurrage on Home line stock running over foreign lines The Sindia Railway was transferred to the Indian Midland Railway Company on the 1st March 1889 The increase in the case of the Umaria Colliery is attributed to a greater output of coal due to improved arrangements The other differences are small and require no special notice

148 As compared with the Budget Estimate, the receipts of the Bengal-Nagpur Railway show a heavy decline as the exports of grain did not come up to expectations, the produce of the season being largely used by the villagers to replenish their stocks which had run low on account of previous scanty harvests The falling off on the Wardha Coal Railway is attributed to the demands for coal by the Great Indian Peninsula and the Bengal-Nagpur Railways being smaller than was anticipated The decrease on the Umaria Colliery is due to there having been no output of coal from one of the pits owing to the late arrival of machinery The Indian Midland Railway was not open throughout for traffic when the Budget Estimate was framed, it was accordingly based on insufficient data and proved too sanguine As regards the Southern Mahratta Railway, it was expected at the time the Budget Estimates were framed that the Cumbum-Bezvada portion of the Bellary Kistna Section would be opened about the beginning of the official year and the remainder of that section between Nandyal and Cumbum about the 15th October, but the former was not opened till the 3rd October, while the latter was not completed when the year closed In framing the Budget of the Mysore Railway also, it was expected that the line would be opened throughout from the 15th April 1889, but the section from Birur to Gubbi was not completed till the 12th August 1889 The Tounghoo Mandalay Railway had only recently been opened to Mandalay at the time the Budget was framed, and sufficient data were not available for the preparation of an accurate estimate The earnings of the Bezvada Railway were for the same reason placed at too high a figure in the Budget

Section H —RAILWAYS—RECEIPTS—*continued*

Other State Railways—Imperial—*continued*

149 As compared with the Revised, the most important variations are an increase of 2,7 and 3 9 respectively on the Mysore and the Tounghoo-Mandalay Railways counterbalanced by shorter receipts aggregating 5 2 and 7,9 on the Indian Midland and Southern Mahratta lines These fluctuations are attributed in some cases to special adjustments made towards the end of the year, but generally the traffic proved favorable or otherwise according to circumstances which it is difficult to foresee

Other State Railways—Provincial, excluding Eastern Bengal Railway System.

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	84,7	
„ Budget Estimate	40,8	
„ Revised Estimate	•	9 5

150 The Railways comprised in this group are detailed on page 77 The increase of 84,7 over the Actuals of the preceding year is due largely to an improvement in the traffic on the Burma and Tirhoot Railways The increase on the Burma Railway is connected with the extension of the line to Mandalay The improvement in traffic on the Tirhoot Railway is ascribed to the cessation of scarcity in the northern districts of Behar in 1889 90, and also to the opening of the Bapttahi Pertabgunge Section of the Kosi extension in January 1889

151 Of the increase as compared with the Budget Estimate, 31,2 was on the Tirhoot Railway due to the cessation of scarcity in Behar already mentioned

152 The results would have been almost identical with the Revised Estimate, but for a large increase in outstandings on the Tirhoot Railway

XXVII.—Guaranteed Companies—Net Traffic Receipts

Accounts 1888 89			Guaranteed interest, 1889-90	Guaranteed Railway Companies	Budget, 1889 90			Revised, 1889-90			Accounts, 1889 90			Percentage of Maintenance
Gross Receipts	Working Expenses	Net			Gross Receipts	Working Expenses	Net	Gross Receipts	Working Expenses	Net	Gross Receipts	Working Expenses	Net	
1,300,6	559,6	741 0	606,3	Bombay, Baroda and Central India	1 307,5	542,5	765,0	1,290,0	555,0	735,0	1,308,1	559,2	748,9	42 7
4,208,1	1,999,0	2,209,1	1,721,8	Great Indian Peninsula	4,200,0	1,930 0	2,270,0	3,690,0	1,910 0	1,780 0	3,702,0	1,892,8	1,809,2	51 1
861,7	498,7	363,0	756,6	Madras	850,0	510,0	340,0	920,0	515,0	405,0	942,4	536,6	405,8	56 9
481,7	313,3	168,4		Oudh and Rohilkhand							•			
551,3	382,0	169 3	310,6	South Indian	560,0	375,0	185,0	575,0	395,0	180,0	582,0	377,3	204,7	64 8
7,403,4	3,752,6	3,650,8	3 395,3	Total	6,917,5	3,357,5	3,560,0	6,475,0	3 375,0	3,100,0	6,534,5	3,365,9	3,168,6	51 5

RESULTS

	Actuals More	Actuals Less
Gross Receipts—		
Actuals with Actuals of previous year	...	868,9
„ Budget Estimate	...	383,0
, Revised Estimate	59,5	...
Working Expenses—		
Actuals with Actuals of previous year	..	386,7
„ *Budget* Estimate	8,4	...
„ Revised Estimate	...	9,1

Gross Receipts.

153 The earnings credited under this head in 1889-90 are less than those of the preceding year by 868,9 The transfer of the Oudh and Rohilkhand Railway to the head *State Railways* accounts for 481,7 out of this difference, the remaining decrease is due to a very serious falling off in the traffic of the Great Indian Peninsula Railway, chiefly under the items Wheat, Linseed, and Railway plant, &c , for foreign lines The decline on the whole would have been greater but for an improvement of traffic on the Madras and South Indian Railways The decrease in the grain traffic on the

Section H.—RAILWAYS—RECEIPTS—*continued*

Gross Receipts—*continued*

Great Indian Peninsula Railway is attributed to poor crops in the districts served by the line, to a reduced demand for export owing to good crops in Europe and America, and to this demand being met almost entirely by supplies from the Punjab where the crops were very good, and where consequently the earnings of the North-Western Railway were enlarged as already stated in paragraph 145 The improvement on the Madras Railway is due chiefly to an abnormal traffic in Railway material for lines under construction, and in grain carried from Mysore to the South Indian districts, where a scarcity was apprehended

154 The decrease, as compared with the Budget Estimate, occurred solely on the Great Indian Peninsula Railway owing to the fall in traffic explained above The improvement on the other lines represents development of traffic

155 The Actuals were better than the Revised Estimate for all the Railways as will be seen from the figures in the preceding table, resulting in a total increase of 59,5 The improvement on the Bombay, Baroda and Central India Railway occurred in goods traffic, which was unexpectedly high during the last month of the year, on the Great Indian Peninsula Railway, in coaching traffic and increased receipts under sundries, and on the Madras Railway, it is due to fluctuations in suspense transactions

Working Expenses

156 Omitting the expenses of the Oudh and Rohilkhand Railway, which was dealt with entirely as a State Railway in 1889-90, the Actuals are less than those of last year by 73,4, as under—

Bombay, Baroda and Central India	—4
Great Indian Peninsula	—106,2
Madras	+37,9
South Indian	— 4,7
NET DECREASE	73,4

157. The reduction on the Great Indian Peninsula Railway is accounted for generally by the smaller traffic worked during the year, by the transfer of the working of the Bhopal Railway to the Indian Midland Railway Company, and by larger credits obtained from sale of old materials, also by a smaller expenditure in connection with engineering works, carriage of revenue stores, and repairs and renewals of rolling stock, and a more favorable rate of exchange The increase on the Madras Railway represents heavier expenditure in connection with maintenance, locomotive carriage and wagon expenses, and general charges

158. Compared with the Budget Estimate of 1889-90, the Actuals shew a net increase of 8,4, made up as follows —

Bombay, Baroda and Central India	+16 7
Great Indian Peninsula	—37 2
Madras	+26,6
South Indian	+ 2,3
NET INCREASE	8,4

159 The excess on the Bombay, Baroda and Central India Railway is attributed to the provision in the Budget Estimate for locomotive expenses having proved insufficient owing to heavier renewals of locomotive engines, &c, and to increased consumption of coal The decrease on the Great Indian Peninsula Railway is due to the causes mentioned above in explanation of the reduction as compared with the Actuals of the previous year As regards the Madras Railway the Actuals include an unexpected adjustment of 19,4 on account of expenditure on the Beypore Calicut extension, besides which larger consumption of fuel and increased outlay on maintenance and renewals of locomotive engines and machinery, &c, were necessitated by the development of traffic

160 The decrease in the Actuals, as compared with the Revised Estimate occurs chiefly on the Great Indian Peninsula Railway, and is explained to be due principally to the provision for locomotive expenses having been too high

161 The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the ...owing Statement —

...aranteed ...way Companies	Gross Receipts						Working Expenses						Net Receipts					
	1884 85	1885-86	1886-87	1887 88	1888 89	1889-90	1884 85	1885-86	1886 87	1887 88	1888 89	1889-90	1884 85	1885 86	1886 87	1887 88	1888 89	1889 9[illegible]
...bay, Baroda ...Central ...ia	1,221,6	1,318,2	1,343,6	1,227,2	1,300,6	1,308,1	550,4	543,5	563 0	520,2	559,6	559,2	671,2	774,7	780,6	707,0	741 0	748 0
...rn Bengal	82,3						85,2						—2,9					
...Indian ...insula	3,514,4	3,654,2	3,971,6	3 084,6	4,208,1	3,702,0	1,779,7	1,850,1	1,857,3	1,842,2	1,990,0	1,892,8	1,734 7	1,804 1	2,114 3	2,142 4	2,209,1	1 809,2
...as	717,0	761,0	794,3	821,5	861,7	942,4	424,1	439,4	504,6	513,9	498,7	536,6	292,9	321,6	289,7	307,6	363,0	405
...and Rohilkand	517,6	571,5	658,8	701,7	481,7		307,8	367,0	362,3	356,1	313,3		209,8	204,5	296,5	345,6	168 4	
...Punjab ...Delhi	1,130,0	1,054,2					699,7	587,1					430,3	467,1				
...Indian	423,8	450,4	512,2	506,4	551,3	582,0	281,5	297,3	346,2	372,4	382,0	377,3	142,3	153,1	166,0	134,0	169,3	204 7

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Section H.—RAILWAYS—RECEIPTS—*concluded*

XXVIII.—Subsidised Companies (Repayment of Advances of Interest).

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
42,8		23,0	43,0	49,1

162 The details are given below As explained in the last report, the credits under India represent the amounts recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway The receipts and working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective Railway heads, and only the net charge for interest (*i e*, interest on Capital expended *minus* net receipts), which is recoverable from the Mysore Durbar, is credited to this head The settlement with the Mysore Durbar is effected through the Civil Department The credit under England represents the Government share of surplus profits of the Rohilkhand-Kumaon Railway for the year 1888 (£63) taken in reduction of the Companies' debt for advances of Interest

Accounts 1888-89		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	INDIA—			
	MYSORE RAILWAY—			
54,1	Interest on Capital Outlay	55,6	54,5	59,6
11,3	Net Receipts	32,6	11,5	10,6
42,8	Net charge for Interest recoverable from Mysore Durbar	23,0	43,0	49,0
	ENGLAND—			
.	Rohilkhand-Kumaon Railway	..	..	1
..	Exchange			
42,8	TOTAL	23,0	43,0	49 1

Section H —RAILWAYS—EXPENSES

1888 89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
17,754,1	EXPENDITURE	18,713,1	18,406,9	18,458,2

163 These figures comprise the expenditure under the following heads —

1888-89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	STATE RAILWAYS—			
6,059,3	Working Expenses	6,874,1	6,795,7	6,864,5
3,598,9	Interest on debt	4,021,8	3,999,7	3,993,1
2,474,2	Annuities	2,472,6	2,447,3	2,445,2
949,4	Interest on Capital Deposits	1,016,2	991,7	992,9
...	Interest on Advances	69,3	76,3	76,1
	GUARANTEED COMPANIES—			
614,5	Surplus Profits, &c	650,0	467,9	472,8
3,959,1	Interest	3,439,1	3,399,0	3,395,3
	SUBSIDISED COMPANIES—			
28,1	Land, &c	87,5	74,1	69,2
	Advances of Interest			
	MISCELLANEOUS RAILWAY			
70,6	EXPENDITURE—	82,5	155,2	149,1
17,754,1		18,713,1	18,406,9	18,458,2

164 The excess over the Actuals of 1888-89 is 704,1, and is mainly due to heavier working expenses of State Railways caused by the extra traffic, the increased mileage worked, and the transfer of the O & R Railway from Guaranteed to State Railways The decrease, as compared with the Budget Estimate, is in Interest, due principally to the higher rate of exchange, and in the surplus profits paid to the Great Indian Peninsula Railway owing to reduced earnings The Actuals are in fair accord with the Revised Estimate

38.—State Railways—Working Expenses.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
6,059,3	EXPENDITURE	6,874,1	6,795,7	6,864,5

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	805,2	
„ Budget Estimate	.	9,6
„ Revised Estimate	68,8	.

165. The particulars of these charges by individual Railways are given on page 77 The excess of 805,2 over the Actuals of 1888-89 is due to the extra traffic worked, to increased open mileage, and to the working expenses of the Oudh and Rohilkhand Railway for the whole year being recorded under *State Railways*, whereas in 1888 89 the transactions of three months only were included under this head On the North Western Railway there were heavy renewals of permanent way and repairs to bridges damaged by floods The Actuals on the whole compare well with the Budget, the variations in detail are noticed below As compared with the Revised Estimate the increase occurs chiefly on the East Indian, North-Western, Indian Midland, Southern Mahratta, and Eastern Bengal Railways Explanations for these excesses will be found in the following paragraphs —

East Indian Railway

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	WORKING EXPENSES—			
529,8	Maintenance	528,0	520,0	515,7
373,6	Locomotive	417,1	360,0	365,7
112,8	Carriage and Wagon	132,1	118,0	120,9
292,9	Traffic	310,2	286,5	293,4
214,6	General, Miscellaneous, and Suspense	225,6	227 1	244,1
1,523 7	TOTAL WORKING EXPENSES	1,613,0	1,511,6	1,539,8
166,3	One-fifth Surplus profits paid to the Company and Contribution to Provident Fund of one per cent on Net Earnings	112,0	138,4	142,7
1,690,0	TOTAL EAST INDIAN RAILWAY	1,725,0	1,650 0	1,682,5

Section H.—RAILWAYS—EXPENSES—*continued*

East Indian Railway—*continued*

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year		7,5
„ Budget Estimate		42,5
„ Revised Estimate	32,5	...

166 The lapse on the Budget Estimate is due chiefly to a reduction in Locomotive expenses owing to the renewal of only 10 engines as against 20 provided for in the Estimate The increase over the Revised Estimate is due to higher outturn prices of coke and castor oil manufactured by the Company, the latter owing to the rise in the price of castor seed, to a larger expenditure on working stores, and to adjustment not having been made at the close of the official year on account of mileage and demurrage of Foreign Stock and rent of stations jointly occupied

167 The increased payments on account of surplus profits and contribution to the Provident Fund are connected partly with better earnings during the first half of 1889, and partly with the payment of 90 per cent of the Company's share of surplus profits for the second half of 1889 during 1889 90, in accordance with a special arrangement sanctioned by the Secretary of State This payment would otherwise have been made about May following

Eastern Bengal Railway.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	WORKING EXPENSES—			
112,2	Maintenance	130 0	124,5	123,1
109,1	Locomotive	117,5	113,0	117,4
49 8	Carriage and Wagon	40 5	32,0	31,8
110 1	Traffic	108,5	114,0	113,8
108,9	General, Miscellaneous, and Suspense	103 5	121,5	124,2
490,1	TOTAL EASTERN BENGAL RAILWAY	500,0	505,0	510 3

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	20 2	
„ Budget Estimate	10,3	
„ Revised Estimate	5,3	

168 The increase over the previous year is due to the heavier traffic worked There were also some special charges in 1889 90, comprising the value of a flat lost off Kooshtea, heavy renewals of permanent-way, cost of 3 new locomotives, and the extra cost of working the Northern Section traffic *via* Goalundo, owing to the silting of the river at Kooshtea Some of the special items as well as the increased expenses consequent on the improvement in traffic were not provided for in the Budget The Revised was exceeded owing to heavy repairs to locomotives and steamers, and to compensation paid for the loss of the flat off Kooshtea

Rajputana-Malwa Railway.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	WORKING EXPENSES—			
183,7	Maintenance	195,0	179,0	175,7
380,9	Locomotive	372,5	375,0	378,0
68,7	Carriage and Wagon	73,0	110,0	110,3
145,1	Traffic	143,5	140,0	139,9
126,6	General, Miscellaneous, and Suspense	126,0	133,5	126,3
905,0	TOTAL WORKING EXPENSES	910,0	937 5	930,2
65,4	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	67,5	87,5	90,6
970,4	TOTAL RAJPUTANA-MALWA RAILWAY	977,5	1,025,0	1,020,8

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	50,4	...
„ Budget Estimate	43,3	..
„ Revised Estimate		4,2

169 The rise in expenditure, as compared with the previous year, is attributed to extensive renewals of wheels and axles carried out during 1889-90, and to the fitting of coaching stock with flexible buffers and screw couplings, as well as to a larger payment to the Bombay, Baroda and Central India Railway Company on account of their share of surplus profits The excess over the Budget Estimate is due to these causes also, as no provision was made for the extensive renewals of wheels and axles, nor for the payment of 90 per cent of the Bombay, Baroda and Central India Railway Company's share of profits for the second half of 1889 The Actuals closely follow the Revised.

Section H.—RAILWAYS—EXPENSES—*continued.*

North Western Railway.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	WORKING EXPENSES—			
503,8	Maintenance	625,0	649,4	632,1
632 4	Locomotive	569 5	601 6	626,4
180,2	Carriage and Wagon	173 8	189,0	204 9
231,4	Traffic	235,0	223 8	221 3
194,7	General, Miscellaneous, and Suspense	176,7	166,2	171,5
1,742,5	TOTAL NORTH-WESTERN RAILWAY	1,760,0	1,830 0	1,856 2

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	113 7	
„ Budget Estimate	76,2	
„ Revised Estimate	26,2	

170 The large excess here, as compared with the Actuals of 1888-89, is mainly due to increased outlay on permanent-way material and on bridges in consequence of heavy renewals of line and flood damages respectively and also to increased repairs and renewals of vehicles The excess over the Budget occurs chiefly under the *Locomotive* and *Carriage and Wagon* Departments owing to a larger expenditure on fuel in consequence both of the heavy traffic and the higher price of fuel and to heavy repairs and renewals of engines and coaching vehicles The saving under Traffic expenses is on Station Staff and on Stationery, &c The charges for renewals of permanent-way were over-estimated in the Revised, but the outlay on repairs of engines and vehicles exceeded the Estimate

Oudh and Rohilkhand Railway.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	WORKING EXPENSES—			
17,9	Maintenance	95,0	97,0	101,3
29,0	Locomotive	123,0	101,0	99,1
6,7	Carriage and Wagon	27,0	30,0	28,1
15,5	Traffic	65,0	69,5	69 4
—14,5	General, Miscellaneous, and Suspense	50,0	52,5	46,0
54 6	TOTAL OUDH AND ROHILKHAND RAILWAY	360,0	350 0	343 9

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	289,3	
„ Budget Estimate		16,1
„ Revised Estimate		6,1

171 The Actuals for 1888-89 shewn above relate to the three closing months of the year, as the line was taken over by Government from the Company on the 1st January 1889 No comparison can consequently be made between the Actuals of 1888-89 and 1889-90 The expenditure fell short of the Budget Estimate owing chiefly to a reduction in Locomotive expenses The working expenses proper accord closely with the Revised Estimate, but a large increase under "Demands Payable," due to certain claims for joint-station expenses remaining unsettled at the close of the year, has resulted in the net expenditure being 6,1 less than the Estimate.

Other State Railways—Imperial.

RESULTS

172 The actual expenditure during 1889-90 exceeds that of the previous year by 316,5, the principal variations being as follows —

Bengal-Nagpur	+ 20,2
Sindia	— 14,3
Indian Midland	+ 164,6
Southern Mahratta	+ 28,3
Nellore Branch	— 8,7
Mysore	+ 39,4
Tounghoo-Mandalay	+ 88,2

Section H.—RAILWAYS—EXPENSES—*continued.*

Other State Railway—Imperial—*continued*

173 The increase on the Bengal-Nagpur Railway is due to extra mileage worked The Sindia Railway was transferred to the Indian Midland Railway Company on the 1st March 1889 The large excess on the Indian Midland and the smaller excess on the Southern Mahratta and Mysore Railways, and Toungho-Mandalay Railway, are due to additional lengths of line opened The decrease on the Nellore Branch is chiefly the result of the revised agreement with the South Indian Railway for working this line, under which the working expenses have been largely reduced

174 The actual expenditure during 1889-90 fell short of the Budget Estimate by 101,0 The principal differences occurred on the following lines —

Wardha Coal	— 6,6
Sindia	— 14,6
Indian Midland	— 115,9
Southern Mahratta	+ 12,9
Nellore Branch	— 5,6
Mysore	+ 16,1
Toungho-Mandalay	+ 20,7

175 The decrease on the Wardha Coal Railway is due to less output of coal in the Warora Colliery The saving on the Sindia Railway represents chiefly a sum of 14,5 provided for payment to the Rajputana-Malwa Railway of outstanding claims for running powers over the broad-gauge line between the junction of the East Indian Railway, Agra East Bank, and the Agra Cantonment Stations, which was not paid owing to delay in settlement of the claims The traffic worked by the Indian Midland Railway was much below what was originally anticipated and provided for, while on the Southern Mahratta line there were special renewals of sleepers in excess of the Estimate The decrease on the Nellore Branch is the result of the revised agreement with the South Indian Railway alluded to above The increase on the Mysore Railway has been the result of the division of the expenditure on the whole system between the Mysore and Southern Mahratta Sections in the proportion of the gross earnings of each from the date of the through opening of the Mysore Railway The expenditure on sleepers for renewals was also heavier than expected The Toungho-Mandalay Railway was only opened through to Mandalay about the time the Budget was passed, for framing which accordingly sufficient data were not available

176 As compared with the Revised Estimate, the Actuals shew a net increase of 19,8 The principal variations occurred on the following lines —

Bengal Nagpur	— 18,8
Indian Midland	+ 16,6
Southern Mahratta	+ 17,8

177 The decrease on the Bengal-Nagpur Railway is attributed to contraction of traffic, and to certain large writes back from Revenue to Capital ordered by the Government of India in connection with repairs to Metre-gauge Engines The expenses of the Indian Midland Railway for the closing months of the year were under-estimated, sufficient allowance not having been made for recent additions to the open mileage, and certain expenditure incurred by the Southern Mahratta Railway on account of another line was not transferred to that line during the year, while at the same time it had to adjust some unexpected debits on account of the Mysore Railway

Other State Railways—Provincial, excluding Eastern Bengal Railway System

RESULTS

	Accounts More	Accounts Less
Actuals with Actuals of previous year	13,2	
„ Budget Estimate	21,5	
„ Revised Estimate		2,1

178 The increase over the Actuals of the preceding year and over the Budget Estimate occurred chiefly on the Burma Railway, owing to the contribution by Revenue towards the cost of doubling the line to Insein and heavy repairs to Staff Quarters which were damaged by storms in 1889

179 The difference between the Actuals and the Revised Estimate is small and requires no notice

38.—State Railways.

Interest on Debt

1888 89 Accounts		1889 90 B		1889 90 Accounts
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
229,6	East Indian Railway	2,759,4	2,750,1	232,6
269,1	Eastern Bengal Railway			281,7
2,174,2	Other State Railways			2,230,2
2,672 9	TOTAL	2,759,4	2,750,1	2,744,5

Section H.—RAILWAYS—EXPENSES—*continued*

38 —State Railways—*continued*

Interest on Debt

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
2	Rupee	4	4	5
179,8	Sterling	246,5	246,6	246 6
64,6	East Indian Railway Debenture Stock	64,6	64,6	64,6
143,0	3½ and 3 per cent East Indian Railway Annuity Redemption Stock	7,5	7,5	7,4
34,9	Eastern Bengal Railway Debenture and Debenture Stock	34,8	34,8	34,8
169,4	4½ and 3½ per cent Sind, Punjab and Delhi Railway Redemption Stock	168,7	168,7	168,8
40,1	3 per cent Stock, Oudh and Rohilkhand Railway	339,3	339,3	339,3
3,304,9	TOTAL INTEREST ON CAPITAL	3,621,2	3,612,0	3,606 5
294,0	EXCHANGE	400,6	387,7	386,6
3,598 9	TOTAL INTEREST ON DEBT	4,021,8	3,999,7	3,993,1

RESULTS

	Accounts More	Accounts Less
INTEREST ON CAPITAL—		
Actuals with Actuals of previous year	301,6	
„ Budget Estimate		14,7
„ Revised Estimate		5,5
EXCHANGE—		
Actuals with Actuals of previous year	92,6	
„ Budget Estimate		14,0
„ Revised Estimate		1,1

Interest on Capital.

180 As explained in previous reports, the interest charge for State Railways depends upon the progress of construction during the year, the payments in 1889 90 were greater than in the previous year owing to the larger expenditure Interest on Oudh and Rohilkhand Railway 3 per cent stock for a whole year is also shewn under this head in the accounts for 1889-90 The following statement shews in usual form how the interest charged in the accounts of 1889-90 has been computed —

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE—

	E I Ry	E B Ry System	Other State Railways	TOTAL
Capital Expenditure at end of 1888-89	2,149,7	6,085,4	54,441,6	62,676,7
Capital Expenditure during 1889-90	137,4	285,9	2,376,1	2,799,4
Capital Account at end of 1889-90	2,287,1	6,371,3	56,817,7	65,476,1
Debentures discharged	2,950,0	815,6		3,765 6
INTEREST				
Interest on Capital Account at beginning of the year	96,7	243,4	2,177,7	2,517,8
Interest on Debentures, &c, discharged	132,8	32,6		165,4
Half interest on Capital spent during the year	3,1	5,7	47,5	56 3
TOTAL	232,6	281,7	2,225,2	2 739 5
Add—½ per cent on the Holkar Loan of a crore, which bears 4½ per cent interest			5,0	0
TOTAL INTEREST CHARGED	232,6	281,7	2,230,2	2,744,5

Exchange.

181 The increase, as compared with the Actuals of the previous year, is due to larger payments of interest, on the Oudh and Rohilkhand Railway 3 per cent stock The difference between the Actuals and Budget Estimate is due to a more favorable rate of exchange

Section H.—RAILWAYS—EXPENSES—*continued.*

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts
	ENGLAND—			
	EAST INDIAN RAILWAY—			
262,0	4 per cent on deferred annuity	262,0	262,0	262,0
849,2	Annuity of 1,179,0 unredeemed portion			849,2
52,8	Investment made in respect of the unredeemed portion	901,9	901,9	51,3
1,4	Contribution to management			1,4
	EASTERN BENGAL RAILWAY—			
116,8	Annuity not deferred			116,9
3,8	Sinking Fund	120,8	120,8	3,8
1	Contribution to management			1
	SIND, PUNJAB AND DELHI RAILWAY—			
371,4	Annuities			371,4
3	Contribution to management	403,1	403,1	3
30,7	Sinking Fund			31,4
1,688,5	TOTAL ENGLAND	1,687,8	1,687,8	1,687,8
785,7	EXCHANGE	784,8	759,5	757,4
2 474,2	GRAND TOTAL	2,472,6	2,447,3	2,445,2

RESULTS

	Accounts More	Accounts Less
ANNUITIES AND SINKING FUNDS—		
Actuals with Actuals of previous year	...	7
" Budget Estimate		
" Revised Estimate	...	.
EXCHANGE—		
Actuals with Actuals of previous year	...	28,3
" Budget Estimate	...	27,4
" Revised Estimate	...	2,1

Annuities and Sinking Funds.

182 The difference between the Actuals of 1889-90 and those of 1888-89 is trifling

Exchange

183 The differences under this head are due to a rise in the rate of exchange

Interest on Capital Deposited by Companies.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	Accounts.
	INTEREST ON OVERDRAWN CAPITAL—			
	INDIA—			
...	Indian Midland Railway			2,0
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
19 4	Bengal Nagpur Railway	19,4	19,4	19,4
3	Southern Mahratta Railway	..		
	ENGLAND—			
267 3	Southern Mahratta Railway	268,4	268,6	268,6
170,3	Indian Midland Railway	214,0	204,1	204,1
35,6	Bengal Central Railway	26,8	26,7	26,7
161,3	Bengal-Nagpur Railway	171,2	171,2	171,2
654 2		699 8	690,0	692,0
295 2	EXCHANGE	316,4	301,7	300,9
949 4	TOTAL	1,016,2	991,7	992,9

RESULTS.

	Accounts More	Accounts Less.
INTEREST—		
Actuals with Actuals of previous year	37,8	
" Budget Estimate	..	7,8
" Revised Estimate	2,0	.
EXCHANGE—		
Actuals with Actuals of previous year	5,7	
" Budget Estimate		15,5
" Revised Estimate		8

Section H.—RAILWAYS—EXPENSES—*continued*

Interest by Capital Deposited by Companies—*continued*

Interest

184 The increase over the Actuals of the previous year is due to larger deposits of Capital with the Secretary of State in the case of the Indian Midland and Bengal Nagpur Railways The decrease, as compared with the Budget Estimate, is owing to the additional capital of the Indian Midland Railway having been less, and to its having been raised at a later date than was expected The increase over the Revised Estimate represents interest on the capital overdrawn by the Indian Midland Railway

Exchange

185 The increased charge for Exchange, as compared with the Actuals of the previous year, is due to larger payments of interest on increased deposits of capital The decrease, as compared with the Budget Estimate, is due to less payments of interest in the case of the Indian Midland Railway and to a rise in the Rate of Exchange

Interest chargeable against Companies on Advances

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
ENGLAND—				
	Bengal Central Railway	8,0	8,0	8,0
	Bengal Nagpur Railway	23,0	18,9	18,9
	Indian Midland Railway . .	9,0	14,6	14,5
	Southern Mahratta Railway	7,3	11,1	11,1
		47,3	52,6	52,5
	EXCHANGE	22,0	23,7	23,6
	TOTAL	69,3	76,3	76,1

RESULTS

	Accounts More	Accounts Less
INTEREST—		
Actuals with Budget Estimate	5,2	
„ Revised Estimate		1
EXCHANGE—		
Actuals with Budget Estimate .	1,6	
„ Revised Estimate .		1

186 It has been arranged that the Capital required by the above Companies from 1889-90 shall be advanced by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head

187 The increase in the Actuals, as compared with the Budget Estimate, is owing to the advances for the Southern Mahratta and Indian Midland Railways having been made to the Companies earlier than was expected In the case of the Bengal Nagpur Railway, however, the advances to the Company were less than was anticipated

39.—Guaranteed Companies—Surplus Profits, Land and Supervision

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	MOIETY OF SURPLUS PROFITS—			
126,9	Bombay, Baroda and Central India Railway	152,5	151,6	157,5
443,3	Great Indian Peninsula Railway . .	460,0	284,5	284,4
570,2	TOTAL	612,5	436,1	441,9
	LAND AND SUPERVISION—			
14,5	India . .	14,0	14,0	13,9
9,3	Central Provinces . . .	8,8	8,3	8,3
11,9	Bengal .	14,0	12,5	12,4
10,7	North-Western Provinces and Oudh .	6,0	6,4	6,4
12,7	Madras .	13,1	13,6	13,4
32,5	Bombay .	23,9	23,9	23,5
	Reserve	4,7	1	
91,6		84,5	78,8	77,9
47,3	*Deduct*—Amount recoverable from Companies on account of Government supervision	47,0	47,0	47,0
44,3	TOTAL LAND AND SUPERVISION	37,5	31,8	30,9
614,5	GRAND TOTAL .	650,0	467,9	472,8

Section H.—RAILWAYS—EXPENSES—*continued*

39 —Guaranteed Companies—Surplus Profits, Land and Supervision—*continued*

RESULTS

	Actuals More	Actuals Less
SURPLUS PROFITS—		
Actuals with Actuals of previous year		128,3
„ Budget Estimate		170,6
„ Revised Estimate	5,8	
LAND AND SUPERVISION—		
Actuals with Actuals of previous year		13,4
„ Budget Estimate	...	6,6
„ Revised Estimate		9

Surplus Profits

188. The profits earned by the Great Indian Peninsula Railway during the first half of 1889 were considerably below the sum divisible for the corresponding period of 1888, and there was also no surplus in the second half year on account of a heavy falling off in traffic as already noticed in paragraph 153 The amount received in 1889-90 was 158,9 less than in the previous year, but there was, on the other hand, an increase in the share of surplus profits payable to the Bombay, Baroda and Central India Railway The Budget could not anticipate the fall on the Great Indian Peninsula Railway

Land and Supervision

189 The main difference between the Actuals of 1888-89 and 1889-90 is in the outlay in the North-Western Provinces and Oudh and Bombay The decrease in the former is due to the Government contribution towards the joint audit of the Oudh and Rohilkhand Railway having ceased from 1st January 1889, on the transfer of the line to Government and in the latter to large outlay having been incurred during 1888-89 in connection with land taken up for the Poona Railway station, and the improvement of the Bandora Railway station on the Bombay, Baroda and Central India Railway The Budget provision under "Reserve" was not utilized, and there was a saving of 1,6 in the provision for outlay in Bengal, owing to the appointment of Consulting Engineer having been held for part of the year by an officer of a lower grade, and to temporary vacancies

39 —Guaranteed Companies—Interest

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	INTEREST—			
6,7	India	30,1	10,2	9,5
2,697,4	England	2,327,0	2,337,1	2,337,1
2,704,1		2,357,1	2,347,3	2,346,6
1,255,0	EXCHANGE	1,082,0	1,051,7	1,048,7
3,959,1	TOTAL	3,439,1	3,399,0	3,395,3

RESULTS

	Actuals More	Actuals Less
INTEREST—		
Actuals with Actuals of previous year		357,5
„ Budget Estimate		10 5
„ Revised Estimate	...	7
EXCHANGE—		
Actuals with Actuals of previous year	...	206,3
„ Budget Estimate		33,3
„ Revised Estimate	..	3,0

Interest.

190 The decrease, as compared with the preceding year, is due principally to the transfer of the Oudh and Rohilkhand Railway to Government from 1st January 1889 The Budget proved too high chiefly in the provision for interest on overdrawn capital It was expected that the Bombay, Baroda and the Great Indian Peninsula Railways would overdraw their accounts, and large interest would accrue on such drawings, but increased capital was subscribed by the Companies in England and the expectation was only partly realized

Exchange

191 The decrease in the Actuals, as compared with the Estimates, is the result of a more favorable rate of exchange

Section H —RAILWAYS—EXPENSES—*continued*

40.—Subsidised Companies—Land and Subsidy.

1888 89 Accounts		1889 90 Budget	Revised	Accounts
	IMPERIAL—			
13,6	Bengal and North Western Railway—(*Land*)	17,9	17 8	16,1
	Delhi-Umballa-Kalka Railway—(*Land*)	50,0	41,7	38,5
	Reserve	5,1		
13,6	TOTAL IMPERIAL	73,0	59,5	54,6
	PROVINCIAL—			
	Tarakeshwar Railway—(*Land*)	1	1	1
4,0	Rohilkhand Kumaon Railway—(*Subsidy*)	4,0	4,0	4,0
10,5	Dibru-Sadiya—(*Subsidy*)	10,2	10,5	10,5
	Deoghur Railway—(*Land*)	2		
14 5	TOTAL PROVINCIAL	14,5	14,6	14,6
28,1	GRAND TOTAL	87,5	74,1	69,2

RESULTS

	Accounts More	Less
Actuals with Actuals of previous year	41,1	
„ Budget Estimate		18,3
„ Revised Estimate		4,9

192 The variations under this head are mainly in connection with land for the Delhi Umballa-Kalka Railway The outlay of the year, which constitutes the first charge on account of this line under the above head, amounted to 38,5, being 3,2 short of the Revised Estimate This is stated to be due to the progress in acquiring land not having proved as satisfactory as anticipated

40.—Subsidised Companies—Advances of Interest.

193 There were no transactions under this head

41.—Miscellaneous Railway Expenditure

1888 89 Accounts		1889 90 Budget	Revised	Accounts
	IMPERIAL			
	INDIA—			
14,9	Surplus Establishment and Miscellaneous Charges	10,0	15,4	15,7
14,4	Director-General's Establishment	14,0	14,0	14,0
4,1	Port Store-keepers Establishment	3 1	2,9	2,7
2,9	Great Western of India Survey			
	Bikaneer Desert Railway Survey		4,3	5,0
	Reserve	11,8	1	
36,3	TOTAL	38,9	36,7	37,4
	CENTRAL PROVINCES—			
6	Raj-Nandgaon-Warangal Survey			
	BURMA—			
4,4	Mu Valley Survey	7,0		
..	Ditto Kawlin Mogoung Section		7,3	7,9
..	Shan Hills Survey		3,0	3,0
	Chindwin Survey		1,7	1,0
4,4	TOTAL	7,0	12,0	11,9
	BENGAL—			
4	Chittagong-Chandpur-Comilla Survey			
4,0	Western Bengal Railway Survey	7,9	7,9	7,9
1	Rungpur-Dhubri Survey			
7	Moghul Serai-Howrah Survey	12,5	16,0	10,0
	Benares-Cuttack-Puri Railway Survey			—1
5,2	TOTAL	20,4	23,9	23,8

Section H.—RAILWAYS—EXPENSES—*continued.*

41—Miscellaneous Railway Expenditure—*continued*

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	PUNJAB—			
7,6	Bannu Railway Survey			
	Umballa-Kalka Simla Survey	—4,3		
—5	Sialkot Jammu Survey			
2	Peshawar Jumrood Survey			..
—2	Khattan-Babar Kach Railway Survey		.	
2	Kach-Quetta Survey			
.	Hyderabad Umarkot Survey		2,6	3,0
	Frontier Railway Surveys		2,6	2,8
	Peshawar-Dhakka Survey		2,1	1,1
	Abt Material and Engine Suspense Account		49 2	42,4
7,3	TOTAL	—4,3	56,5	49,3
	MADRAS—			
—1	East Coast Survey	4,0	1,7	1,5
	BOMBAY—			
	Mehsana Viramgam—*(Land)*		1,7	1,7
6	Aden Survey			
	Anand Petlad—*(Land)*		3,7	3,6
6	TOTAL		5,4	5,3
54,4	TOTAL IMPERIAL	66,0	136,2	129,2
	PROVINCIAL			
	BENGAL—			
6,3	Western Bengal Survey	7,4	1,3	1,2
2	Sakri-Joynuggur Survey	1	1	1
9	Durbhunga-Sitamarhi Survey	4	..	
6,8	Share of P W Secretariat Establishment	6,9	6,9	6 9
14,2	TOTAL	14,8	8,3	8,2
	PUNJAB—			
2,6	Bhatinda Bhawalpur Survey	1,7	8	9
	Rajpura-Bhatinda (Bhatinda Extension)—*(Land)*		1,0	8
2,6	TOTAL	1,7	1,8	1,7
	MADRAS—			
	East Coast Survey		8,3	10,0
..	Nellore-Guntoor Survey		6	..
	TOTAL		8,9	10,0
	BOMBAY—			
—6	Provincial Surveys			.
16,2	TOTAL PROVINCIAL	16,5	19,0	19,9
70,6	TOTAL IMPERIAL AND PROVINCIAL	82,5	155,2	149,1

RESULTS

	Accounts. More	Accounts. Less.
IMPERIAL—		
Actuals with Actuals of previous year	74,8	.
„ Budget Estimate	63,2	.
„ Revised Estimate	.	7,0
PROVINCIAL—		
Actuals with Actuals of previous year	3,7	...
„ Budget Estimate	3,4	.
„ Revised Estimate	9	...

Section H.—RAILWAYS—EXPENSES—*concluded*

41.—Miscellaneous Railway Expenditure—*concluded*

194. The details in the preceding table show the variations leading up to the results under *Imperial* and *Provincial*. The expenditure of the year on Surveys is 78,5 in excess of the outlay in 1888-89, and is mainly due to the following projects having been started during the year, *viz.* —From Imperial funds—the Bikaneer Desert Survey, the Kawlin-Mogoung Section of the Mu Valley Survey, the Shan and Chindwin Surveys, the Hyderabad-Umarkot, Frontier and Peshawar-Dhakka Surveys, and the East Coast Railway Survey. The Actuals for 1889-90 also include a special item representing the payments for Abt Engines and permanent-way material obtained for the Bolan High Level Line which was ordered to be written back to this head, and for compensation to occupants of land in British territory required for the Mehsana Viramgam and Anand Petlad Railways. From Provincial funds the only new project undertaken was the East Coast Survey. The explanations of the differences above given apply generally to the corresponding variations as compared with the Budget.

Section J.—IRRIGATION.

1888-89 Accounts		Budget	1889-90 Revised	Accounts
1,900,7	REVENUE . . .	1,889,3	1,985,3	1,991,1

195 The collections of 1889-90 exceed those of the previous year by 90,4 and the Budget Estimate by 101,8 The increase is due chiefly to the extension of irrigation from the several canals in the Punjab and the Orissa canals in Bengal, and partly to the re-settlement of the Bulandshahr district in the N.-W Provinces and Oudh having brought in more revenue Owing to the latter cause, the collections of 1889-90 have also exceeded the Revised Estimate of the year by 5,8

XXIX and 42.—Major Works

196 The following table gives in detail the gross revenue and working expenses of the projects classified as "Major Works" —

Direct Receipts and Working Expenses

Accounts 1888-89			Irrigation Works and Canals	Budget 1889-90			Revised, 1889-90			Accounts, 1889-90		
Gross Revenue	Working Expenses	Net Revenue		Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses	Net Revenue
			IMPERIAL									
			N W Provinces and Oudh—									
7,3	10,4	—3,1	Betwa Canal	7,2	11,0	—3,8	8,0	10,7	—2,7	7,6	10,7	—3,1
—1	17,1	—17,2	Lower Ganges Canal		4,5	—4,5		4,5	—4,5		4,5	—4,5
7,2	27,5	—20,3	TOTAL	7,2	15,5	—8,3	8,0	15,2	—7,2	7,6	15,2	—7,6
			Punjab—									
90,2	47,6	42,6	Western Jumna Canal	116,0	40,0	76,0	111,2	45,3	65,9	113,1	47,9	65,2
139,2	56,5	82,7	Bari Doab Canal . .	125,0	49,0	76,0	142,5	58,1	84,4	139,7	57,0	82,7
3,8	7,9	—4,1	Chenab Canal	6,0	7,5	—1,5	7,8	10,0	—2,2	7,7	9,8	—2,1
113,2	53,6	59,6	Sirhind Canal .	125,0	45,0	80,0	137,0	60,0	77,0	133,9	60,4	73,5
22,7	8,7	14,0	Swat River Canal . .	22,5	10,6	11,9	27,5	10,4	17,1	24,9	9,2	15,7
22,8	12,3	10,5	Other Projects .	26,0	13,9	12,1	31,0	12,2	18,8	32,7	14,4	18,3
391,9	186,6	205,3	TOTAL	420,5	166,0	254,5	457,0	196,0	261,0	452,0	198,7	253,3
			Madras—									
10,6	52,2	—41,6	Godavari Delta Project .	11,5	46,4	—34,9	11,5	47,9	—36,4	11,5	46,8	—35,3
4,7	32,3	—27,6	Kistna Delta Project .	4,3	33,8	—29,5	4,6	35,2	—30,6	4,5	36,5	—32,0
8,8	26,0	—17,2	Other Projects	9,4	27,3	—17,9	9,4	25,1	—15,7	8,6	25,4	—16,8
24,1	110,5	—86,4	TOTAL	25,2	107,5	—82,3	25,5	108,2	—82,7	24,6	108,7	—84,1
			Bombay—									
7,0	2,7	4,3	Desert Canal .	4,4	2,5	1,9	5,1	3,2	1,9	5,2	3,7	1,5
5,1	6,5	—1,4	Begari Canal	3,5	5,9	—2,4	4,0	6,3	—2,3	4,4	7,6	—3,2
1,7	8,4	—6,7	Eastern Nara Works	2,0	6,6	—4,6	1,8	7,4	—5,6	1,8	8,3	—6,5
21,7	6,3	15,4	Mutha Canals .	19,7	6,3	13,4	20,8	6,9	13,9	20,6	7,7	12,9
9,4	10,1	—7	Other Projects .	11,1	12,1	—1,0	13,3	10,4	2,9	11,7	9,3	2,4
44,9	34,0	10,9	TOTAL .	40,7	33,4	7,3	45,0	34,2	10,8	43,7	36,6	7,1
468,1	358,6	109,5	TOTAL IMPERIAL	493,6	322,4	171,2	535,5	353,6	181,9	527,9	359,2	168,7

Section J—IRRIGATION—RECEIPTS—*continued*

Accounts, 1888-89			Irrigation Works and Canals	Budget, 1889-90			Revised, 1889-90			Accounts, 1889-90		
Gross Revenue	Working Expenses	Net Revenue		Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses	Net Revenue
			Provincial									
			Bengal—									
24,3	38,7	—14,4	Orissa Canals	21,6	42,5	—20 9	26,5	44,4	—17,9	30,4	43,2	—12,8
25,2	20,1	5,1	Midnapore Canal	24,0	21,0	3,0	26,5	21,1	5 4	27,8	20,1	7 7
5,5	7,5	—2,0	Tidal Canal	4,9	4,5	4	4,1	3 2	9	4,2	2,6	1,6
84 4	75,5	8,9	Sone Canals	85,3	74,0	11,3	87,3	75,0	12,3	89 8	69,7	20,1
139,4	141,8	—2,4	Total	135 8	142,0	—6,2	144,4	143,7	7	152,2	135,6	16,6
			N W Provinces and Oudh—									
213,1	91,9	121,2	Ganges Canal	213,2	89 7	123,5	209 1	84,8	124 3	199,1	95,8	103,3
123,4	79,8	43,6	Lower Ganges Canal	130,5	88,6	41,9	136,9	90,3	46,6	133,3	86,3	47,0
46,6	24,1	22,5	Agra Canal	45,7	26,7	19,0	56,9	26,7	30 2	56,6	26,0	30,6
71,2	25,5	45,7	Eastern Jumna Canal	71,3	22 5	48 8	68,2	25 2	43 0	63,5	24,7	38,8
454,3	221,3	233,0	Total	460,7	227,5	233,2	471,1	227,0	244,1	452,5	232,8	219,7
593,7	363,1	230,6	Total Provincial	596,5	369,5	227,0	615,5	370,7	244,8	604,7	368,4	236,3
1,061,8	721,7	340,1	GRAND TOTAL	1,090,1	691,9	398,2	1 151,0	724 3	426,7	1,132 6	727,6	405,0

RESULTS

	Revenue Actuals More	Revenue Actuals Less	Working Expenses Actuals More	Working Expenses Actuals Less	Net Revenue Actuals More	Net Revenue Actuals Less
Imperial						
Actuals with Actuals of previous year	59,8		6		59,2	
,, Budget Estimate	34,3	...	36,8			2,5
,, Revised Estimate		7,6	5,6			13,2
Provincial.						
Actuals with Actuals of previous year	11,0		5,3		5,7	..
,, Budget Estimate	8,2			1,1	9,3	...
,, Revised Estimate		10,8		2,3		8,5

Direct Receipts—Imperial Works.

197 The *Gross Revenue* in 1889 90 exceeds that of the previous year by 59,8 and the Budget Estimate of the year by 34,3 The improvement occurs almost entirely in the Punjab, and is attributed to a general growth of irrigation on all the canals in that province and partly to a higher rental for mills served by the Sirhind canal The Budget was exceeded by 3 0, in Bombay owing mainly to the recovery during the year of outstanding balances of previous years in the Khelat Territory, to scanty rainfall, and to revision of water-rates and increased sale of water on the Mutha canals The decrease, as compared with the Revised Estimate, is due chiefly to an over-estimate of the receipts from the Swat river, Bari Doab, and Sirhind canals in the Punjab, and partly to the transfer from this head to "XXX— Minor Works and Navigation, Provincial," of the receipts from the Gokak canal, 1st section, in Bombay, which has been provincialized

Direct Receipts—Provincial Works.

198 The *Gross Revenue* from these works in 1889-90 was better than that in the previous year by a net sum of 11,0, which is made up of an increase of 12,8 in Bengal counterbalanced by a decrease of 1 8, in the North-Western Provinces and Oudh The rise in Bengal is due to the irrigation of a larger area by the Orissa canals, and to an increase in the Navigation receipts, the canals having been closed for clearance in 189-90 for a shorter period than in the

Section J —IRRIGATION—RECEIPTS—*continued*

Direct Receipts—Provincial Works—*continued*

previous year The decrease in the North-Western Provinces and Oudh is the net result of several minor increases and decreases due to various causes In Bengal the excess over the Budget and the Revised Estimates amounts to 16 4 and 7,8 respectively, owing partly to a scanty rainfall on lands traversed by the Orissa canals and a consequent increase in the demand for canal water The receipts from water-rates from the Sone canals and of the Navigation receipts from the Orissa and Midnapore canals were also under-estimated On the other hand, the Estimates of revenue for the North-Western Provinces proved to be too high

XXIX —Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1888 89 Accounts		Budget 1889 90	Revised 1889 90	Accounts 1889 90
87,4	N.-W Provinces and Oudh	87,4	87 4	97,9
45,8	Punjab	35,5	45 5	45,2
460,5	Madras	430 3	447,1	464,4
77,3	Bombay	76,2	89,4	82,3
671,0	TOTAL	629,4	669,4	689,8

RESULTS

	Actuals More	Actuals Less
Actuals with Actuals of previous year	18,8	
,, Budget Estimate	60,4	
,, Revised Estimate	20,4	

199 The excess of 18,8 as compared with the Actuals of 1888 89 occurs chiefly in the *North Western Provinces and Oudh*, and is due to increased revenue from the Ganges canal owing to the re settlement of the Bulandshahr district The increase due to this cause was not foreseen when the Budget and Revised Estimates were prepared In *Madras* the improvement is attributed chiefly to the favorable character of the season for canal irrigation The rise in *Bombay* is the result of the improvement of the branches of the Desert canal and of an abnormal Rabi cultivation from spill water from the Eastern Nara works The Budget Estimate of 1889 90 was framed on the basis of the previous year's figures so far as they were then known, but owing to an anticipated increase of irrigation from the Bari Doab canal in the *Punjab* and from the Godavari and Kistna Delta systems in *Madras* it was raised by 40,0 in the Revised The Actuals, however, exceeded the Revised Estimate by 20,4, contributed partly by the North-Western Provinces and Oudh and partly by Madras, owing chiefly to the causes stated above

XXX.—Minor Works and Navigation

1888 89 Accounts A	1888 89 Accounts B		1889 90 Budget A	1889 90 Budget B	1889 90 Revised A	1889 90 Revised B	1889 90 Accounts A	1889 90 Accounts B
2,1		India	2,1		2,5		2,4	
	4	Upper Burma		1,6		1,9		3,0
	3,3	Lower Burma		2,9		4,0		4,5
	97 0	Bengal		100,3		90,3		89,1
	16,0	North-Western Provinces & Oudh		16,0		15,1		15,8
17,1	4,6	Punjab	14,2	4,8	16,4	5,6	16,8	5,7
	11,1	Madras		11,6		11,5		12,4
16,3		Bombay	16,3		17,6		18,0	1,0
35,5	132 4	TOTAL	32,6	137,2	36,5	128,4	37,2	131,5
167,9			169,8		164,9		168,7	

A Imperial B Provincial and Local

RESULTS

	Actuals More	Actuals Less
Imperial.		
Actuals with Actuals of previous year	1,7	..
,, Budget Estimate	4,6	..
,, Revised Estimate	7	
Provincial and Local.		
Actuals with Actuals of previous year	..	9
,, Budget Estimate		5,7
,, Revised Estimate	3,1	..

200 The variations under this head are comparatively slight and are the net result of several small increases and decreases

Section J.—IRRIGATION—EXPENDITURE.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
2,623,0	EXPENDITURE	2,614,7	2,709,3	2,652,7

201, The excess expenditure in 1889-90 over that of the previous year is 29,7, and is due chiefly to an increase in the interest on debt consequent on the additional Capital outlay on Major Irrigation Works The increase over the Budget Estimate is due to urgent repairs which were not anticipated when the Estimate was prepared, and to the maintenance of greater lengths of canals and distributaries opened for irrigation in the Punjab In the Revised Estimate, the requirements of several of the works classed as "Minor Works and Navigation" were over-estimated.

42.—Major Works—Working Expenses.

1888 89 Accounts	1889 90 Budget	1889 90 Revised	1889 90 Accounts
721,7	691,9	724,3	727,6

202 The particulars of these charges are given in the table on pages 94 and 95, and the more important differences are explained here

IMPERIAL WORKS

203 The *Working Expenses* in the Punjab exceed the Budget provision by 32,7 owing to the execution of emergent repairs and to the maintenance and repairs of greater lengths of some canals opened for irrigation The Revised anticipated a considerable portion of the increase, the Actuals having left it behind to the extent of 2,7 only The variations in the other provinces are unimportant and call for no remarks

PROVINCIAL WORKS

204 The rise in the Provincial Expenditure, as compared with 1888 89, amounted to 5,3, which is the net result of an increase of 11 5 in the North Western Provinces and a reduction of 6 2 in Bengal In Bengal the outlay in 1888 89 on maintenance, repairs and silt clearances was abnormal On the other hand, some pressing repairs to the head works of the Ganges Canal and to silt-traps on the Lower Ganges Canal, involved additional expenditure in the North Western Provinces in 1889 90 The Actuals in the year include, moreover, a debit of 4,9 to the Ganges Canal, on account of the value of iron gates for the Myapur dam and regulator supplied by the Roorkee Workshops

42—Major Works—Interest on Debt.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	Imperial			
532,5	India	550,8	548,3	548,2
	Provincial			
234 0	Bengal	237,1	236,5	236,4
274,2	N.-W P and Oudh	277 2	276,3	276,1
1,040,7	TOTAL	1,065,1	1 061,1	1,060,7

RESULTS

	Actuals More	Actuals Less
Actuals with Actuals of previous year	20,0	
" Budget Estimate		4,4
" Revised Estimate		4

CAPITAL EXPENDITURE

Capital Expenditure at end of 1888-89	26,287 6
" " during 1889-90	458,9
	26,746,5

INTEREST

Interest on Capital Account at beginning of the year	1,051,5
Half interest on Capital spent during the year	9 2
	1,060 7

205 The rise of 20,0 over the previous year results from the additional Capital outlay on Major Irrigation Works but the grants assigned under "35—Construction of Protective Irrigation Works, and "49—Irrigation, Capital expenditure not charged against Revenue" in the Estimates, were not fully utilized, as explained under those heads, and there were therefore corresponding variations from the anticipated interest charges

Section J—IRRIGATION—EXPENDITURE—*concluded*

43.—Minor Works and Navigation.

1888 89 Accounts A	1888 89 Accounts B		1889 90 Budget A	Budget B	Revised A	Revised B	Account A	Account B
53,1	.	India	24,7		41,3		39 6	
24,8	2	Upper Burma	20,0	1,6	20,0	1,6	19,2	2 7
..	55,4	Lower Burma		37,4		51,6		53,1
.	147,8	Bengal		165,7		169,8	...	142,1
5	15,2	N-W P and Oudh	6	21,4	6	21,7	2	18,7
65,2	4,4	Punjab	65,0	3,2	65,0	2,9	57,3	3,0
	329,6	Madras		330,0		334,7		324,6
163 8		Bombay	179,3		213 7		177,3	25,6
307,4	552,6	TOTAL INDIA	289,6	55[illegible],3	340,6	582,3	293,6	569,8
4		ENGLAND	6 0		7		7	
2		EXCHANGE	2,8		3		3	
308,0	552,6	GRAND TOTAL	298,4	559 3	341 6	582 3	294 6	569,8
860,6			857,7		923 9		864,4	

A Imperial B Provincial and Local

RESULTS

Imperial

	Actuals More	Actuals Less
Actuals with Actuals of previous year		13,4
„ Budget Estimate		3 8
„ Revised Estimate		47,0

Provincial and Local

	Actuals More	Actuals Less
Actuals with Actuals of previous year	17 2	
„ Budget Estimate	10,5	
„ Revised Estimate		12,5

Imperial Works.

206 The expenditure in 1889-90 was less than that in the previous year by 13,4, owing chiefly to the Irrigation Works in Baluchistan having been nearly completed The short outlay of 47,0, as compared with the Revised Estimate is the result partly of the transfer from *Imperial* to *Provincial* of the outlay on the Gokak canal and storage works which have recently been provincialized, and partly of an over-estimate of the requirements of certain other works in the Punjab and Bombay

Provincial and Local Works

207 The excess over 1888-89 and the Budget Estimate is caused by the debit to this head of the outlay on the Gokak canal and storage works referred to in the foregoing paragraph As compared with the Revised Estimate, there is a decrease of 12,5, which is mainly due to an over-estimate of the requirements of the works in Bengal and Madras The decrease would have been larger but for the transfer to this head of the outlay on the Gokak canal and storage works

208 In England the expenditure for stores did not come up to what was indicated in the Estimates furnished from India

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
604,7	RECEIPTS	603,7	649,2	650,4

209 The total revenue of 1889-90 is better than that of the previous year and the Budget Estimate by 45,7 and 46,7 respectively, owing mainly to the sale of the Barrakur Iron Works to the Bengal Iron & Steel Co for a sum of 45,0. The Revised Estimate has been borne out by the Actuals

210 The principal differences under the various Provinces between the Actuals of the two years and the Actuals and Estimates of 1889 90 are explained in the following paragraphs —

XXXI.—Military Works

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
27,4	India (General and Political)	23,8	22,7	25,0
3	Central Provinces	3	4	5
5	Upper Burma	2,4	1,8	2,7
9	Lower Burma	8	8	8
5	Assam	3	3	2
2	Bengal	2		
1	North-Western Provinces and Oudh	1	1	1
5	Punjab	6	5	5
2 7	Madras	2,7	3 0	2,5
9,4	Bombay	7 7	10,8	11,2
42,5	TOTAL	38,9	40,4	43,5

RESULTS

	Actuals More	Actuals Less
Actuals with Actuals of previous year	1,0	..
„ Budget Estimate	4,6	
„ Revised Estimate	3,1	

211 As explained in the last report, the *India* receipts of 1888-89 included the sale-proceeds of certain bungalows disposed of by the Inspector-General of Military Works In 1889-90, higher rents were obtained from buildings in Hyderabad and in the Military Works Department than was anticipated The *Upper Burma* receipts shew steady increase in the rent recoverable from Military Officers consequent on the completion of buildings The Actuals in *Bombay* include sale-proceeds of rain-water at Aden from which source no revenue was obtained in 1888 89 and nothing was anticipated in the Estimates

XXXII.—Civil Works.

1888 89 Accounts A Deptl	1888 89 Accounts B Civil		1889 90 Budget A Deptl	1889 90 Budget B Civil	1889 90 Revised A Deptl	1889 90 Revised B Civil	1889 90 Accounts A Deptl	1889 90 Accounts B Civ
		IMPERIAL—						
3,9	..	India (General and Political)	3,6		4,3	...	4,1	
1,4		Upper Burma	8	...	2,0		2,3	
1,2		Lower Burma	6		6	...	6	
1	...	Bengal	1		36,0		34,3	
...		North-Western Provinces and Oudh		..			2	..
5,5		Punjab	5,1		7,0	..	8,8	
12,1		TOTAL	10,2		49,9		50,3	

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued*

XXXII.—Civil Works—*continued*

1888-89 Accounts A Deptl	1888-89 Accounts B Civil		1889-90 Budget A Deptl	Budget B Civil	Revised A Deptl	Revised B Civil	Accounts A Deptl	Accounts B Civil
		PROVINCIAL—						
6,4	1,7	Central Provinces	5,0	1,7	5 4	1,5	5,4	1,5
6 3		Lower Burma	5,8	1	6,0	1	6,2	1
1,6		Assam	1,2		1 6		1,6	
20,0	27 5	Bengal	37 5	23,1	24 2	30,0	25,3	31,6
15,9	70,2	North Western Provinces and Oudh	17,1	71 0	14,0	70,5	12,8	69 0
5,5	38,1	Punjab	4,4	34,9	5,0	36,1	4,7	36,7
9 8	2,2	Madras	14 0	1 0	8,0	1,5	10,3	8
77,6	4	Bombay	74 2	8	77,5	5	79 1	5
143,1	140,1	TOTAL	159 2	132,6	141,7	140 2	145 4	140 2
		INCORPORATED LOCAL—						
	2,5	India (General and Political)		2,2	.	2,1		2 2
	7,0	Central Provinces		6,3		7 2		6,8
	4 8	Upper Burma		4 0		2,4		3 1
	5 2	Lower Burma		5,3		6 1		6,8
1	12,1	Assam		12,0	1	12 6	2	12 8
	43,6	Bengal		45,1		43 0		29 4
1,2	5,9	North-Western Provinces and Oudh	1,1	5 5	8	6,0	8	5,9
1	15 6	Punjab		16,4	1	21 4	1	19 6
6	85,9	Madras	4	84 0	8	92 5	9	97 5
	43 6	Bombay		42,8		44 9		47,0
2,0	226 2	TOTAL	1,5	223 6	1 8	238 2	2 0	231 1
523,5		TOTAL INDIA	527,1		571,8		569,0	
		ENGLAND—						
26 4		Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, &c.	25,7		25 5		26 2	
12 3		EXCHANGE	12 0		11 5		11,7	
562,2		GRAND TOTAL	564,8		603,8		606,9	

A Public Works in charge of Departmental Officers. B Public Works in charge of Civil Officers.

RESULTS	Departmental Officers More	Departmental Officers Less	Civil Officers More	Civil Officers Less	Total More	Total Less
Imperial						
Actuals with Actuals of previous year	38 2	.			38,2	.
,, ,, Budget Estimate	40,1				40,1	
,, ,, Revised Estimate	4				4	
Provincial						
Actuals with Actuals of previous year	2,3		1	.	2 4	.
,, ,, Budget Estimate		13 8	7,6			6,2
,, ,, Revised Estimate	3,7				3,7	
Incorporated Local						
Actuals with Actuals of previous year			4,9	..	4,9	..
,, ,, Budget Estimate	5		7,5		8,0	
,, ,, Revised Estimate	2			7,1		6,9

Section K—BUILDINGS AND ROADS—RECEIPTS—*continued*

XXXII—Civil Works—*continued*

	More	Less
Total India		
Actuals with Actuals of previous year	45 5	
„ „ Budget Estimate	41,9	
„ „ Revised Estimate		2,8
England		
Actuals with Actuals of previous year		2
„ „ Budget Estimate	5	
„ „ Revised Estimate	7	
Exchange		
Actuals with Actuals of previous year		6
„ „ Budget Estimate		3
„ „ Revised Estimate	2	

Imperial

212 The large excess of 38 2 and 40 1 respectively over the Actuals of the previous year and the Budget comprises a special credit of 34,1 on account of the Imperial share of the proceeds of the sale of the Barrakur Iron Works to the Bengal Iron & Steel Co A part of the increase is also due to the sale of certain Imperial buildings in the Punjab The Upper Burma receipts shew steady improvement

Provincial

213 There is but a small difference of 2,3 between the Total Departmental Actuals of the two years In Bengal the increase of 5 3 is obtained solely from the Provincial share of the price of the Barrakur Iron Works that of 1 5 in Bombay represents larger realisations on account of rents and sales of buildings collections under the Highway Act, and sales of produce &c The principal decrease in the Departmental Actuals of the two years is that of 3 1 in the North Western Provinces and Oudh due to a falling off in the profits from the Roorkee Workshops The only other important decline is that of 1 0 in the Central Provinces, which is explained by the fact that the realisations on account of ferry tolls and sales of buildings were exceptionally high during 1888 89

214 The principal variations between the Civil Officers Actuals of the two years are those under Bengal the North-Western Provinces and Oudh Madras and the Punjab The increase of 4 1 in Bengal is ascribed to the re adjustment of ferry tolls erroneously credited to Incorporated Local Funds in the accounts of 1888 89 In the North-Western Provinces and Oudh a decrease of 1 2 occurs under Road and Ferry Tolls and is the result of the extension of railway communication The falling off of 1,4 in the Punjab is due to smaller realisations on account of tolls on roads and sales of lands, houses and materials, and that in Madras to special contributions credited in 1888 89 on account of the construction of bridges and Jubilee Ghât roads

215 The comparison of the Departmental Actuals with the Budget shows that Bengal expected considerable profits from the Akra Brick Factory and Barakur Iron Works the former of which, however was leased out and the latter sold in the course of the year The receipts from the Roorkee Workshops and from the printing press and book depot attached to the Thomason Engineering College were over estimated in the North Western Provinces while in Bombay the reverse was the case in respect of revenue from rents and sales of buildings, collections under the Highway Act and sales of old materials

216 The important variations frm the Civil Officers' Budget Estimate are produced by a re-adjustment in the Bengal accounts of ferry tolls erroneously credited to Incorporated Local Funds during 1888-89 by a falling off of 2 0 in the North-Western Provinces and Oudh under the head 'Tolls on Roads and Ferries' owing to the extension of railway communication, and by the unexpected sale of certain lands and houses in the Punjab

Local

217 The total realisations shew a net improvement of 4 9 over those of the previous year The increase occurs mainly in the Punjab and Madras, owing respectively to the transfer of a sum of 3,5 on account of the sale proceeds of certain road side trees belonging to District Boards to the head 'XXXII—Civil Works,' and to the opening of a considerable number of toll gates and ferries and large collections of arrears In Bombay, also, there has been an increase of 3,4, mainly in the receipts on account of road tolls The large decrease of 14,2 under Bengal is due to the re adjustment of tolls from Provincial ferries which were erroneously credited to this head in the accounts of 1888 89, and to a change in the method of accounting for earnest money deposited by ferry farmers such realisations are now held under Deposits instead of being treated as ferry receipts as heretofore These remarks apply also to the differences of 15,7 and 13 6 between the Actuals and the Budget and Revised Estimates respectively under Bengal In the Punjab, Madras and Bombay, respectively, the differences of 3,2 13 5, and 4 2 between the Actuals and the Budget Estimates of Civil Officers are due to the causes stated above in explanation of the differences between the Actuals of the two years

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1888-89 Accounts		1889 90 Budget	Revised	Accounts
5,310,7	EXPENDITURE .	5,482,4	5,439,4	5,412,2

218 The expenditure is more than that of the previous year by 101,5, due mainly (1) to larger grants having been assigned from Provincial Funds in the Central Provinces, Lower Burma, and the Punjab for expenditure on roads and buildings which had been postponed in previous years for want of funds, (2) to increased expenditure in the Military Works Department on fortifications, lines of military communications, and buildings for Native troops, and (3) to the expenditure from Incorporated Local Funds in Bengal having increased considerably in consequence of famine relief works having been undertaken in certain districts The charges for Imperial Civil Works have decreased by 98,3 owing to the completion of frontier roads in the Punjab and the Viceregal Residence at Simla.

219 As compared with the Budget Estimate, the Actuals show a decrease of 70,2, which is principally due to the expenditure on English stores having been over-estimated, and to a number of works not having been completed as anticipated owing to failure of contractors to execute works within the stipulated time, and to difficulty experienced in certain districts in collecting labour There is an excess of 33,7 over the Budget of Incorporated Local Funds, owing mainly to famine relief works taken up in some districts in Bengal after the Estimate had been prepared

220 The Actuals on the whole compare well with the Revised Estimate, the short outlay being 27,2 only out of a total grant of 5,439,4

44 —Military Works

1888 89 Accounts		1889 90 Budget	Revised	Accounts
616 6	India (General and Political)	665,4	666,7	664 6
14 0	Central Provinces .	13,0	14 7	14,2
161,0	Upper Burma .	150,0	146 9	142,5
40 8	Lower Burma	35,0	35 3	34 9
22 1	Assam . .	27 8	25 7	23 9
2,7	Bengal .	6,0	2,4	2,2
6,6	N -W Provinces and Oudh . .	2,0	2,2	1 6
36,2	Punjab .	23 9	22,8	21,6
61 7	Madras .	68 5	77,2	76 7
131,3	Bombay .	142,4	140,9	136,6
1,093 0	TOTAL INDIA	1,134 0	1,134 8	1,118,8
10,4	ENGLAND (Stores)	16,0	16,0	13,6
4 8	EXCHANGE	7,4	7,2	6,1
1 108 2	GRAND TOTAL	1,157,4	1,158 0	1,138,5

RESULTS

	ACTUALS More	Less
India		
Actuals with Actuals of previous year . .	25,8	...
„ „ Budget Estimate		15,2
„ „ Revised Estimate . . .		16,0
England		
Actuals with Actuals of previous year . . .	13,2	..
„ „ Budget Estimate	..	2,4
„ „ Revised Estimate .		2,4
Exchange		
Actuals with Actuals of previous year	1,3	
„ „ Budget Estimate	..	1,3
„ „ Revised Estimate		1,1

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued

44.—Military Works—continued

221 The increase in *India* (General and Political) of 48,0 in 1889-90 resulted from a larger number of important works classed under the heads "Fortifications," "Commissariat," "Staff and Miscellaneous," "Lines of Military Communication," and "Buildings for Native Troops" undertaken in the Military Works Department There was also a considerable rise in the establishment charges debited to the Military Works Department, consequent on smaller credits having been received from other Funds—particularly from Special Defence Works—for services rendered by the Military Works staff Further, in the accounts of the Military Works Department for 1889 90 there was a net *debit* of 4,2 under the head "Suspense" on account of stores obtained for general purposes, whereas during the previous year a sum of 6,3 was adjusted as a *credit* under the same head In *Upper Burma* the expenditure was short by 18,5 owing principally to the completion in 1888-89 of buildings for Military Officers and General Cantonment Works in the Mandalay Garrison Division The decrease of 5,0 in the *North Western Provinces and Oudh* is due to the completion in 1888 89 of the Ranibagh and Ranikhet cart road, and that of 14 6 in the *Punjab* is attributed to the fact that little work remained to be done during 1889 90 on several important buildings in progress, such as the lines for Native Infantry at Abbottabad and Dera Ismail Khan The large increase in *Madras* of 15 0 is connected with the progress of certain important works required by the Ordnance, Commissariat and Army Clothing Departments

222 As regards the divergences from the Estimates, the *Upper Burma* expenditure on works and repairs appears to have been over-estimated In *Bengal* the hospital for Native Infantry at Cuttack was postponed and the cost of the military buildings at Berhampore was shewn in the accounts under the head "45—Civil Works, Provincial In *Madras* additional expenditure was sanctioned during the course of the year on works urgently required by the Ordnance and Army Clothing Departments, while in *Bombay* the short outlay is attributed to the stoppage of works consequent on changes in designs, to failure on the part of the Dockyard authorities to complete certain works entrusted to them, to the consequent short charge for establishment, and to an unforeseen reduction in the suspense balances of the Province

223 In England certain payments expected to be made in the year were not made till 1890 91

45.—Civil Works

			India (General and Political)	Central Provinces	Upper Burma	Lower Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
IMPERIAL													
Departmental	Accounts	1888-89	149,3	1,1	202 9	2 1	1 4	64 1	11 7	202 7	2 0	14 3	741,6
	Budget	1889-90	143 4	1,3	298 1	12 2	1 2	80 4	16 0	59 0	2 1	10 7	633,4
	Revised	1889-90	146 6	1,2	304,0	12,3	1 6	55,7	15 2	93 7	3 3	15 1	648 7
	Accounts	1889-90	146 3	7	290 8	11,5	1,4	50 2	14,3	82,2	2 8	15,8	622 0
Civil Officers	Accounts	1888-89	5		3 0								3 5
	Budget	1889-90	4 7										4 7
	Revised	1889-90	6,5										6,5
	Accounts	1889-90	6,6										6,6
Total Imperial	Accounts	1888 89	149,8	1,1	295 9	2,1	1 4	64,1	11 7	202 7	2 0	14,3	745 1
	Budget	1889-90	148,1	1,3	298,1	12,2	1 2	80 4	16 0	59 0	2 1	10 7	638,1
	Revised	1889-90	153 1	1 2	304 0	1[illegible] 3	1,6	55,7	15 2	93 7	3 3	15 1	655,2
	Accounts	1889-90	152,9	7	296,8	11,5	1 4	50,2	14 3	82 2	2 8	15 8	628,0
PROVINCIAL													
Departmental	Accounts	1888-89		115,7		118,1	59 5	390,4	257,3	235 2	207 5	367 7	1,751,4
	Budget	1889-90		188,5		163 3	71 9	308 5	254 3	278 3	230 0	375,4	1 870,[illegible]
	Revised	1889-90		185,8		149 5	68 4	297,8	278 6	298,9	228,[illegible]	300 8	1,868,1
	Accounts	1889-90		181,4		147,9	68,3	312,4	259,3	286,0	227,0	363,4	1,845,7
Civil Officers	Accounts	1888-89		3		3,8	1 7	12,0	20 5	3 5	17,7	4,0	63,5
	Budget	1889-90		4		50 7	1,7	5,9	23 1	3 4	12 7	2,8	100 7
	Revised	1889-90		4		49,6	1,9	6,0	20 5	3 2	13 8	2 1	97,[illegible]
	Accounts	1889-90		1		50,7	2,1	6,1	22,7	3,5	12,9	1,8	99,0
Total Provincial	Accounts	1888-89		116,0		121,9	61 2	402,4	277 8	238 7	225 2	371 7	1 814,9
	Budget	1889-90		188,9		214 0	73 6	314,4	277 4	281 7	242 7	378 2	1 970,0
	Revised	1889-90		186,2		199 1	70,3	303,8	299,1	302,1	24[illegible] 1	302 9	1 965,0
	Accounts	1889-90		181,5		198,6	70 4	318,5	282,0	289 5	239 9	365 2	1,945,6
LOCAL													
Departmental	Accounts	1888-89	3 9	1,1		33 0	87,1		233 0	106 0	20 7	95 5	580,3
	Budget	1889-90	3,5	23 7		22,5	90,6		216 4	105 0	7,0	86,4	555,1
	Revised	1889-90	3,7	20,0	1,7	23,4	91,3		168 9	101 5	11,1	102,1	523,7
	Accounts	1889-90	2,9	18,7	1,5	21,7	87,6		165,7	96 3	8,7	93,2	496,3

Section K —BUILDINGS AND ROADS—EXPENDITURE—*continued*

45 —Civil Works—*continued*

		India General and Political	Central Provinces	Upper Burma	Lower Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
LOCAL —*contd*												
Civil Officers	Accounts 1888-89	2,1	21 9	1,1	11,0	3	372,6	7,1	9	386,7	113,6	917,3
	Budget 1889-90	2,0	43 1	8,4	9,7	1	350,0	7,9	1,0	388,7	136,7	947,6
	Revised 1889-90	1,3	13,0	8,8	9,8	2	370 0	58 8	1,3	378,4	128,0	969,6
	Accounts 1889-90	1,5	15,9	7,7	9,5	2	423,7	52,7	1,8	400,4	126,7	1,040,1
Total Local	Accounts 1888-89	6,0	23 0	1,1	44,0	87,4	372,6	240,1	106,9	407,4	209,1	1,497,6
	Budget 1889-90	5,5	66,8	8 4	32,2	90,7	350,0	224 3	106,0	395,7	223 1	1,502,7
	Revised 1889-90	5,0	33 0	10,5	33,2	91,5	370,0	227,7	102,8	369,5	230,1	1,493 3
	Accounts 1889-90	4,4	34 6	9,2	31,2	87,8	423,7	218,4	98,1	409,1	219,9	1,536,4
GRAND TOTAL	Accounts 1888-89	155,8	140 1	297 0	168 0	150,0	839,1	529,6	548,3	634,6	595,1	4,057,6
	Budget 1889-90	153,6	257,0	306,5	258,4	165,5	744,8	517,7	446,7	640,5	621,0	4,111,7
	Revised 1889-90	158,1	220 4	314,5	244,6	163,4	729,5	542 0	498 6	634,9	608,1	4,114 1
	Accounts 1889-90	157,3	216,8	306,0	241,3	159 6	792,4	514,7	469,8	651,8	600,9	4,110,6

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
4 057,6	TOTAL INDIA	4,111,7	4,114,1	4,110,6
	ENGLAND—			
59,1	Furlough Pay and Allowances of Officers in P W Department	62,0	66,0	66,1
28 8	Royal Indian Civil Engineering College, Cooper s Hill	26,6	25,4	25 6
8,3	Sundry Items	7,0	6 5	6,7
2,7	Stores for India	50 0	17,5	14 2
98,9		145,6	115,4	112,6
46 0	EXCHANGE	67 7	51,9	50,5
4,202,5	GRAND TOTAL	4,325,0	4,281,4	4,273,7

RESULTS

	Departmental More	Departmental Less	Civil More	Civil Less	Total More	Total Less
Imperial						
Actuals with Actuals of previous year		119,6	3,1			116,5
„ „ Budget Estimate		11,4	1,9			9,5
„ „ Revised Estimate		26,7	1			26,6
Provincial						
Actuals with Actuals of previous year	94 3		36,4		130,7	
„ „ Budget Estimate		24,5		8		25,3
„ „ Revised Estimate		22,4	2,4			20,0
Incorporated Local						
Actuals with Actuals of previous year		84,0	122,8		38,8	
„ „ Budget Estimate		58,8	92,5		33,7	
„ „ Revised Estimate		27 4	170,5		43,1	
Total India						
Actuals with Actuals of previous year					53,0	
„ „ Budget Estimate						1,1
„ „ Revised Estimate						3,5
England.						
Actuals with Actuals of previous year					13,7	
„ „ Budget Estimate						33,0
„ „ Revised Estimate						2,8
Exchange						
Actuals with Actuals of previous year					4,5	
„ „ Budget Estimate						17,2
„ „ Revised Estimate						1,4

Section K BUILDINGS AND ROADS—EXPENDITURE—*continued*

45.—Civil Works—*continued*

Imperial

224 The expenditure is less than that of the previous year by 116 5, owing mainly to the completion of the new Viceregal Residence at Simla, the Surveyor General's Office at Calcutta, and the Derajat and Dehra Ghazi Khan, Peshin Roads on the North West Frontier In *Lower Burma* the commencement of the new light house on Oyster Reef and the work of raising and improving the light house on Savage Island account for the increase of 9,4 over the past year Under *India* (General and Political) the expenditure by Civil Officers has increased considerably, owing to certain public works at Bushire, on which 6,0 were expended, having been undertaken during the year under review

225 In comparison with the Budget Estimate, the Actuals shew a net lapse of 9 5 which is the net result principally of short outlay to the extent of 30,2 under *Bengal* owing to slow progress on the new Imperial Secretariat Buildings at Calcutta, and an excess of 23 2 under the *Punjab* due to additional expenditure having been authorised during the course of the year for the completion and repair of the Derajat and Dehra Ghazi Khan Peshin Roads and for additional works in connection with the new Viceregal Residence at Simla The only other important divergence from the Budget Estimate is that under *Bombay*, where, owing to the postponement of certain additions and alterations to the Assay Office of the Bombay Mint and various other causes, it was not found possible to fully utilise the Budget grant

226 The lapse of 26,6 on the Revised is attributed generally to the progress of works not being as rapid as was anticipated

Provincial

227 The expenditure in 1889-90 was higher than in the previous year in the Central Provinces, Lower Burma and the Punjab by 65 5, 76 7 and 50 8 respectively, while on the contrary there was a decline in Bengal of 83 9 The excess in the *Central Provinces* is connected with the erection of the new Residency at Nagpur and numerous road surveys undertaken during the year In *Lower Burma* charges for the new public offices at Rangoon and the Central Jail at Insein were incurred and fixed grants were made to Municipal Cantonment and other Local Funds in lieu of the share of the excise and land rates hitherto enjoyed by them The progress of the protective works at Dehra Ghazi Khan and the construction of a bridge over the Chukki torrent on the Kangra Valley Cart Road account for the increase in the *Punjab* As regards *Bengal* the total decrease was 83 9 out of which 41 5 was due to the reduction effected in the suspense balances of the province consequent on the transfer of the Akra Brick Factory and the Barrakur Iron Works to private management a reduced grant for public works was also made by the Local Government The differences between the two years under the other provinces are comparatively unimportant, considering the magnitude of the transactions, and require no special notice

228 The Estimates, on the whole, appear to have been well maintained, the excesses where they occur are attributed to new sanctions after the Budget was framed or to unexpected adjustments, and the savings to such causes as reduction of suspense balances, postponement or slow progress of works, &c

Local

229 The following are the more important events which produced the variations between the charges of the two years In the *Central Provinces* certain important roads requiring professional supervision were transferred during 1889 90 from the control of District Councils to the Public Works Department The *Lower Burma* outlay was unusually high in 1888-89 on the extension, improvement and opening out of new roads principally in the Henzada district and on markets and general improvements in various large towns Exceptional charges were incurred in *Bengal* on account of famine relief works in the Mozufferpore, Gya, Chumparun and Durbhanga Districts The scale of expenditure in the *North-Western Provinces* during 1889 90 was generally low

230 As compared with the estimates, it appears that in the *Central Provinces* there was an error in the Budget, while certain works provided for were taken up too late in the year In *Bengal* no provision was made for the famine relief works already mentioned In *Madras* some unforeseen works were undertaken in the Kistna District and in *Bombay* stores expected from England were not received and adjusted during the year, and changes in the programme of work were made owing to delay in sanctioning Estimates

231 In England the number of officers absent on furlough appears to have been large, but there was a smaller number of students at the Cooper's Hill College than had been expected As regards "Stores," the expenditure for the Quetta Water-works was less than was indicated in the Estimates sent from India, and payment was not made in the year two light house lanterns, &c, under supply for Burma

L.—ARMY SERVICES.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
1,062,4	RECEIPTS . . .	944,6	1,022,1	944,7
20,301,8	EXPENDITURE . .	20,974,7	20,933,6	20,677,8
19, 39,4	NET	20,030,1	19,911,5	19,733,1

232 The Indian and English portions of the above figures may be shewn as follows —

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	RECEIPTS			
1,005,1	India .	886,0	958,0	879,4
39,1	England .	40,0	44,2	45,1
18,2	Exchange .	18,6	19,9	20,2
1,062,4	TOTAL .	944,6	1,022,1	944,7
	EXPENDITURE			
14 812,6	India	15,107,0	14,950,0	14,944,1
3,746,2	England	4,005,3	4,126 6	3 957,7
1,743,0	Exchange .	1,862,4	1,857,0	1,776,0
20,301,8	TOTAL	20,974,7	20,933,6	20,677,8

233 The Army Receipts in India were 125,7 lower in 1889-90, than in the previous year The reduction occurs chiefly under Commissariat receipts, in the sale-proceeds of provisions and stores (16,0), the issues of malt liquor and rum to British troops (56,3), and the value of stores supplied to other departments (27,8) The Actuals, on the whole, agree with the Budget The Revised was raised with reference to past experience but proved too high, the falling off being largely in the first two items above mentioned

234 The Indian Army Expenditure for 1889-90 includes 435,8 incurred as extra charges for Upper Burma, and 429,2 paid for the Chin-Lushai Expedition and other special undertakings, details of which will be found below Excluding these special items, the Military Expenditure in India for the two years compares as follows —

1888-89 Accounts			1889-90 Budget		1889-90 Accounts	
	14,812,6	Total Expenditure .		15,107,0		14,944,1
		DEDUCT—				
631,6		Extra charges for Upper Burma	600,0		435,8	
		Chin-Lushai Expedition . .			319,8	
49,1		Lushai Expedition .	10,0		30,9	
204,0		Sikkim Expedition . . .	100,0		66,4	
121,2		Hazara Field Force, Anglo-Siamese and other Missions .	..		12,1	
	1,005,9			710,0		865,0
	13,806,7	Other Expenditure . . .		14,397,0		14,079,1

235 This comparison shews an increase of 272,4 in what may be called the Ordinary Expenditure in 1889-90 This increase comprises 209,7 spent on account of provision for the rapid mobilization of an army corps in case of necessity A part of the excess is due also to the purchase of additional remounts and young country-bred stock, and extra charges were incurred in the purchase of premises occupied by the Remount Depôt at Garden Reach. Some reductions were effected under Commissariat supplies and services on account of smaller purchases of malt liquor, and sea and inland water charges, but they were counterbalanced

L.—ARMY SERVICES—*continued*

to a great extent by short credits, and under Ordnance stores supplied to other departments, owing partly to reduced demands and partly to a change of classification by which the credits for Europe stores are now treated as receipts instead of being deducted from expenditure

236 As compared with the Budget, the total savings in India aggregate 162,9, which is the net result of an excess of 155,0 under special charges as detailed above, and a reduction of 317,9 in the Ordinary Expenditure The excess occurs mainly on account of the Chin-Lushai Expedition which was organized after the Budget was framed, counteracted to some extent by economies in Upper Burma The most important facts connected with the savings are that the rate of exchange for the conversion of the pay of British troops was ½*d* better than that provided in the Budget, and both the British and Native armies were below the expected strength during the year The Revised in the total was fully maintained, but there are certain variations in the details which are noticed below

237 In England the most important fluctuations are an increase over the Budget of 148,6 in the Home charges of British Forces serving in India connected with the awards made by the special committee presided over by Lord Northbrook, and a lapse on the grant for stores amounting to 184,2 mainly in the payments for Clothing and Ordnance Stores

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	INDIA—			
	EFFECTIVE SERVICES—			
36,3	Regimental Pay, Allowances and Charges	26,5	36,4	34,7
639,8	Commissariat Establishments, Supplies and Services	594,1	603,4	531,2
18,1	Remount and Veterinary Establishments, Supplies and Services	15,2	15,0	11,6
83,8	Clothing Establishments, Supplies and Services	73,9	75,9	73,7
2,8	Barrack Establishments, Supplies and Services	2,6	2,6	2,2
9,0	Medical Establishments, Supplies and Services	10,6	27,5	27,8
80,9	Ordnance Establishments, Stores and Camp Equipage	78,9	81,0	88,5
1,2	Education	1,2	1,3	1,1
8,3	Sea Transport Charges	8,3	8,0	7,8
60,8	Miscellaneous Services	18,1	50,3	48,2
941,0	TOTAL EFFECTIVE SERVICES	829,4	901,4	826,8
	NON-EFFECTIVE SERVICES—			
17,8	Military Pensions to Europeans	11,5	11,5	2,5
	Military Pensions to Natives	1	1	
46,3	Widows' Pensions and Compassionate Allowances	45,0	45,0	50,1
64,1	TOTAL NON-EFFECTIVE SERVICES	56,6	56,6	52,6
1,005,1	TOTAL INDIA	886,0	958,0	879,4
	ENGLAND—			
32,9	Effective Services	33,5	35,7	36,5
6,2	Non-Effective Services	6,5	8,5	8,6
18,2	Exchange	18,6	19,9	20,2
1,062,4	GRAND TOTAL	944,6	1,022,1	944,7

238 The receipts under the head *Regimental Pay*, &c, comprise discharge purchase-money, unclaimed balances of deserters, recoveries on account of hutting-money advances, and other miscellaneous items which are liable to considerable fluctuations The increase over the Budget is due chiefly to large recoveries in Bengal of disallowances of the previous year The *Commissariat* receipts were swelled in 1887-88 and 1888-89 by recoveries on account of issues of supplies, &c, on payment to the troops in Burma, but these have diminished now owing to the reduction of the garrison in that province In 1889-90 the consumption of malt liquor by the British Troops and the sales of provisions and stores, as well as the issue of stores to other departments, were particularly low In the Revised the receipts of the last three months were over-estimated *Remount and Veterinary Receipts* consist chiefly of sale proceeds of chargers and cast-horses which were low in the year, the receipts on account of the Government landing depôt for horses at Garden Reach were also smaller The *Clothing Receipts* compare well with the Estimates, but in 1888-89 the demands were large in Bengal, and the value of the supplies to the Hyderabad Contingent for two years was adjusted in Madras There has been a change of classification in respect of *Medical Supplies* and *Ordnance Stores*, whereby the value of Europe stores supplied to other departments is now credited as a receipt instead of being deducted from the charge side *Sea Transport Receipts* are chiefly on account of table money, &c, in the Indian Troop transport and are irregular The improvement under *Miscellaneous Services* is connected with the adjustment of unexpended balances of advances in the hands of officers commanding outposts in Burma in 1888-89, which were refunded into Civil Treasuries in the following year There were also some unexpected recoveries on account of the new expeditions undertaken during the year The head *Military Pensions to Europeans* hitherto shewed recoveries on account of leave and pension allowances of Military Officers of the Hyderabad Contingent, but a change has now been made in regard to the adjustment of these recoveries Recoveries on account of *Widows' Pensions, &c*, were enlarged by new admissions to the Military Service Family Pension Fund, by more marriages, and births of children

239 In England there was an increase over the Budget of 3,0 in the receipts on account of the Indian Troop Service, and the Subscriptions towards the Indian Military Service Pensions were 2,1 in excess of the Budget in which sufficient allowance was not made for the growth of the receipts.

Section L.—ARMY SERVICES—EXPENDITURE

46 —Army

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	INDIA—			
	EFFECTIVE CHARGES —			
488,1	Army and Garrison Staff	477,3	473,6	481,3
193,1	Administrative Staff	198,5	195,4	193,9
7,227,7	Regimental Pay, &c	7,491,6	7,172,0	7,227,6
3,289,7	Commissariat	3,335,7	2,994,0	3,109,7
224,1	Remounts and Veterinary	229,6	245,6	252,8
196,8	Clothing	204,7	211,6	193,6
226,2	Barrack Establishment, &c	213,9	214,2	214,9
41,0	Administration of Martial Law	41,0	40,1	38,9
612,2	Medical	651,7	632,7	618,3
576,5	Ordnance	656,3	643,1	631,7
29,2	Ecclesiastical	29,7	31,3	30,6
44,1	Education	44,8	45,0	43,4
67,1	Sea Transport Charges	55,5	57,4	54,8
554,0	Miscellaneous Services	273,6	653,3	603,6
	Mobilization	203,5	300,0	209,7
115,1	Volunteer Corps	124,5	132,8	131,2
13,884,9		14,231,9	14,042,1	14,036,0
48,0	Unadjusted Expenditure			1,0
	NON EFFECTIVE CHARGES—			
8,2	Rewards for Military Services	11,0	9,4	8,5
119,2	Military Pensions to Europeans	119,9	141,6	147,9
673,8	Ditto to Natives	666,2	674,9	667,9
23,1	Widows Pensions and Compassionate Allowances	22,7	23,9	25,6
55,4	Superannuation Pensions and Gratuities	55,3	58,1	57,2
14,812,6	TOTAL INDIA	15,107,0	14,950,0	14,944,1
	ENGLAND—			
	EFFECTIVE—			
781,6	Home Charges of British Forces serving in India	800,0	951,6	948,6
203,7	Furlough Allowances of the Officers of the Indian Service	205,0	205,0	205,2
210,2	Indian Troop Service	219,7	219,2	219,0
10,9	Passage of Officers and Troops otherwise than in Troopship	4,7	4,7	3,5
26,9	Miscellaneous	26,0	17,6	19,5
523,7	Stores for India	692,4	673,7	508,2
1,757,0		1,947,8	2,071,8	1,904,0
	NON-EFFECTIVE—			
243,4	Retired Pay, &c, of British Forces on account of Service in India	288,5	296,3	296,9
1,636,9	Pay and Pensions of Non Effective and Retired Officers on account of Service in India	1,660,0	1,653,0	1,652,0
98,0	Miscellaneous Pensions	97,0	93,5	92,8
10,9	Indian Service Family Pensions	12,0	12,0	12,0
3,746,2	TOTAL ENGLAND	4,005,3	4,126,6	3,957,7
1,743,0	EXCHANGE	1,862,4	1,857,0	1,776,0
20,301,8	GRAND TOTAL	20,974,7	20,933,6	20,677,8

240 The excess under *Army and Garrison Staff*, as compared with the Budget, is attributed mainly to extended ours of the Commanders-in-Chief in India and Bombay, but the estimates for this head and for *Administrative Staff* have been well maintained, considering the magnitude of the transactions included under them. The chief

Section L.—ARMY SERVICES—EXPENDITURE—*continued*

46.—Army—*continued*

variation under the latter head was a saving of 9,4 owing to the abolition of circle Pay Offices and the payment of native pensioners in certain districts by the Civil Department

241 As regards *Regimental Pay, &c*, the expenses of the European and Native Armies are separately shewn as follows —

	Actuals 1888-89	Budget 1889 90	Revised 1889 90	Actuals 1889-90
European Army	3,525,4	3,686,7	3,518,3	3,564,6
Native Army	3,702,3	3,804,9	3,653,7	3,663,0
TOTAL	7,227,7	7,491,6	7,172,0	7,227,6

For the European Army, the Budget provided for the issue of pay to the troops at an exchange of 1s 4d the rupee throughout the year, while in 1888-89 the rates allowed for the two halves of the year were 1s 5½d and 1s 4½d respectively After the Budget was framed, however, it was decided to make the payments at 1s 4½d the rupee, which explains a part of the savings The troops (artillery, cavalry, and infantry) were also below the expected strength, and fewer unemployed officers of the staff corps and general lists, and officers in receipt of Colonel's allowances were present in the country The reduction made in the Revised was too large under "Infantry" where the charges were higher by 40,1 As regards the Native Army, the most important cause of difference between the Actuals of the two years a change in the date of payment of half-mounting allowance to native non commissioned officers and men, according to which the payments are now made quarterly instead of annually on the 1st January, and which reduced the actual expenditure in 1889-90 below that in the previous year by 34,0 The Budget provided for the established strength of the army, with some allowance for probable deficiencies and also for an increase in the reserve forces, but the estimate appears to have been too high The important savings occur in the charges for Infantry (65,8), owing to short strength chiefly of the Madras and Bombay Armies, in kit money (6,2) paid to a smaller number of recruits, in half-mounting allowances (26,8) on account of change of instalments above mentioned, in hutting-money (9,8), and in the expenditure for additions to the reserve forces (18,1), which fell below the provision made for them The Revised was exceeded by 9,7 in the charges for the Cavalry and Reserve Forces

242 The details of the *Commissariat Charges* are as follows —

	Actuals 1888-89	Budget 1889 90	Revised 1889 90	Actuals 1889 90
Establishment	488,4	516,8	470,7	480,4
Supplies	1,664,3	1,635,5	1,470,2	1,528,3
Services	800,9	806,8	732 6	783,3
Transport Branch	336,1	378 6	320,5	317,7
	3,289,7	3,335,7	2,994,0	3,109,7

There are savings under each sub head as indicated below —

	Actuals compared with Budget	Actuals compared with previous year
Establishment	36,4	8,0
Supplies	107,2	136,0
Services	23,5	17,6
Transport Branch	60,9	18,4
	226,0	180,0

The saving under "Establishments" is the result of absences on furlough, temporary vacancies in executive establishments, and reduced ambulance, kheddah and other subordinate establishments, which are dependent on the number of cattle maintained, as also diminished expenditure for the charge of regimental transport, and reductions in Burma The major portion of the saving on the Estimate for "supplies" is connected with the reduced consumption of malt liquor The short strength of troops and favorable prices for food supplies, combined with the withdrawal of two native Infantry regiments from Burma, diminished the charges for provisions for Europeans and Natives There was also a slight decrease under compensation to natives for dearness of forage, consequent on low prices and reduced claims, purchases of rum were not made to the estimated extent, and savings occurred under Reserve Stock owing to the cost of certain tinned provisions to be obtained from the Colonies not having come forward The estimate of contingent expenses which fluctuates considerably was also fixed too high The saving under "Services" is comparatively small, but the details exhibit considerable fluctuations under certain heads The estimate for Sea and Inland water charges, which was based on previous years' Actuals, was too high. Savings also accrued under hire of transport for the movement of troops and stores by land, and under kheddah charges consequent on the reduced number of elephants maintained These large savings were counterbalanced by increased railway charges for the conveyance of military stores, &c, especially in Burma, where a new railway took the place of water-carriage, and by excess expenditure in connection with grass cultivation and for the feed of horses and other animals In the "Transport Branch" a small number of animals was purchased and kept up, and the provision for the purchase of mules in lieu of hired camels in Sind lapsed, as it was considered unnecessary. The expenditure

Section L.—ARMY SERVICE—EXPENDITURE—continue

46.—Army—*continued*

for the purchase and repair of gear for animals was also low, and the charges for the construction of Ambulance tongas were taken against Grant 10—"Ordnance" instead of against this head

243 Under *Remount and Veterinary Establishments* the most important increase, aggregating 23,2, is connected with the purchase of additional remounts and young country-bred stock, for which an additional grant was sanctioned The *Clothing* charges compare well with the Actuals of the past year The Budget provided for increased purchase of local supplies in Bengal and Bombay to the relief of the Home Estimates, but was not fully realized, partly on account of the failure of certain contractors to fulfil the contracts for the supply of cloth, and partly owing to smaller Establishment charges, due to the abolition of the Bombay Clothing Agency The Revised provided for increased compensation in lieu of clothing with reference to the strength of the troops and the rate of exchange for the payment of the British Army, but the provision proved too high The cost of *Barrack Establishments, &c*, was low in 1889 90, owing mainly to the transfer to the Military Works Department of the charges connected with the supply and repair of barrack furniture in Burma and of the barrack establishments in that province The saving under *Medical Establishments* is caused chiefly by the actual number of officers of the medical staff having been below the sanctioned complement, by the presence of fewer unemployed officers of the Indian Medical Service, by officiating arrangements owing to absences on furlough, and by reduced travelling expenses The grant for Lady nurses was also not fully expended, and the grants-in aid to Lock Hospitals were less than was expected in the Estimates Under "Supplies" the Budget was exceeded, the increase is accounted for by augmented expenditure in Bengal and Bombay for medical comforts, diets, and hospital equipment necessitated by a larger number of sick, there was, on the other hand, some saving owing to the closing of various Station Hospitals in Burma

244 The expenditure of the *Ordnance Department* is divided as follows —

	1888-89 Actuals	1889-90 Budget	1889-90 Actuals
Establishments	335,7	359,7	343,4
Stores	324,7	356,5	319 3
TOTAL	660,4	716,2	662,7
Deduct—Supplies to other departments	83,9	59,9	31,0
Net charge as above	576,5	656,3	631,7

This division shews that the Budget for Establishments and Stores was very high It had made increased provision for temporary labour in ordnance factories, for purchase of local stores, including army signalling stores for the instruction of the Native Army, freight of stores from England and repairs of camp equipage and line gear, but the result shews that the employment of extra workmen was restricted in some factories in Bengal and Bombay owing to smaller out-turn, and that the grant for special purchases in connection with the manufacture of solid-drawn cartridge cases was not spent Moreover, some savings accrued from absences of officers in England, and the location throughout the year of the bulk of the office of the Director-General of Ordnance at Simla More favourable contract rates for stores required by various arsenals and factories were also obtained, and the freight and other charges were low The falling off in supplies to other Departments is partly due to the change in the method of adjusting the value of Europe stores already mentioned (see para 235) *Sea Transport Charges* is a fluctuating item, and the falling off in 1889-90 is attributed chiefly to savings in the expenditure connected with Her Majesty's Indian troopships

245. The head *Miscellaneous Services* may be analysed as follows —

	1888 89 Accounts	1889-90 Budget	1889-90 Accounts
Total Expenditure	554 0	273,6	603,6
Deduct—Special charges as given in para 234	374,3	110,0	429,2
TOTAL	179,7	163,6	174,4

Considering the fluctuating nature of the items, the Estimates, as far as the ordinary charges are concerned, have been sufficiently justified by the Actuals, which include extra charges for the purchase of the premises occupied by the Remount Depôt at Garden Reach, for which an extra grant was sanctioned

The grant for "*Mobilization*" was opened in 1889-90 to shew separately the expenditure connected with the *Mobilization* of the 1st Army Corps The sum of 203,5 had been provided in the Budget, but in the course of the year an additional grant of 140,0 was sanctioned for this purpose Before the close of the year, however, it was seen that the whole amount would not be spent during 1889-90, and the Revised was accordingly taken at 300,0 only The Actuals shew considerable decrease, partly because the sanctioned grants for certain Commissariat supplies were not fully spent, and partly because some articles for which provision was made in India were either supplied from stock or obtained from England. The increased expenditure for *Volunteer Corps* results from arrear payments in 1889-90 and from fluctuations in the rank of officers, the Capitation grants were also under estimated, but on the other hand, the special grant for a Railway Service Corps was not utilized.

Section L.—ARMY SERVICES—EXPENDITURE—*concluded*

46.—Army—*concluded*

246 As regards the head *Unadjusted Expenditure* a sum of 49,0 out of the actual issues from the treasury to the Military Department in 1889-90 was not brought to account in the Military Books, under the appropriate service heads, but as similar outstandings at the end of 1888-89 aggregating 48,0 have been adjusted by the Military Department in the following year, the balance of 1,0 represents the difference charged here to exhibit the full outlay affecting the surplus of the year

247 Under the group "Non-Effective Charges" in India, the *Rewards for Military Services* were less than expected, owing chiefly to the smaller number of officers on the effective list in receipt of the allowance accompanying the "Order of British India" Large payments on account of the capitalized value of officers' pensions enhanced the charges for *Pensions to Europeans*

248 In England the increase of the *Home Charges* was in the payments to the War Office of amounts awarded by Lord Northbrook's Committee The Budget provided 50,0 for these payments, but the Actuals aggregate 197,9 The head *Miscellaneous* included 8,2 for the purchase of stallions, but in the accounts the expenditure so incurred has been shewn as a civil charge (paragraph 114) This saving has, however, been counterbalanced to some extent by an exceptional payment of 2,5 The saving under *Stores for India* is connected chiefly with delay in the supply of magazine rifles and 12-pounder breech loading guns, for which a provision of 206,0 was made in the Budget

249 Under "Non-Effective" Charges, the head *Retired Pay, &c*, shews an increase over the Budget of 8,4, which represents a payment to the War Office to close the accounts with it to 31st March 1889 The growth of the pension charges has not been as great as in previous years, and the *Miscellaneous Pensions* are gradually diminishing

250 It will be seen from paragraph 244, that the head *Miscellaneous Services* in India includes a special expenditure of 429,2 in 1889-90 This expenditure comprises the following —Chin-Lushai Expedition 319,8, Sikkim Expedition 66,4, Lushai Expedition 30,9, Anglo-Siamese and Zhob-Valley Missions 8,2, and Hazara Field Force 3,9 Apart from these special items, the extra charges for Upper Burma amounted to 435,8 which are distributed as follows among the several grant heads —

GRANTS	Bengal	Madras	Bombay	TOTAL
Army and Garrison Staff		19,3		19,3
Administrative Staff		5,1		5,1
Regimental Pay, Allowances and Charges	8,8	4,7	5	14,0
Commissariat Establishments, Supplies and Services	12,5	326,9	8	340,2
Remount and Veterinary Establishments, Supplies and Services		1		1
Clothing Establishments Supplies and Services	1	3		4
Barrack Establishments Supplies and Services		6,6		6,6
Administration of Martial Law		2		2
Medical Establishments, Services and Supplies	1	23,9		240
Ordnance Establishments, Stores and Camp Equipage		—2,7		—2,7
Ecclesiastical		1,3		1,3
Sea Transport Charges		4,6	1	4,7
Miscellaneous Services	1	21,3		21,4
Volunteer Corps		1		1
Rewards for Military Services			1	1
Military Pensions			1,0	1,0
TOTAL	21,6	411,7	2,5	435,8

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
789,6	EXPENDITURE	1,102,9	758,4	689,5

251 The decrease of 100,1 in the total expenditure, compared with that of the previous year, is mainly due to several works having approached completion, in particular the Baleli-Regi-Ghazaband defensive works, to smaller payments in England on account of armaments for defensive purposes and the consequent falling off in the charges for loss by Exchange. The Actuals have fallen short of the Budget Estimate by 413,4, owing chiefly to smaller payments by the Secretary of State on account of armaments and stores than had been anticipated, and to the postponement of certain works pending consideration of Estimates submitted. The lapse of 68,9 on the Revised Estimate occurs chiefly in England

1888-89 Accounts	India, General and Political—	1889-90 Budget	1889-90 Revised	1889-90 Accounts
282,8	Bengal Presidency	349,5	238,3	233,9
133,6	Bombay Presidency	159,9	131,3	131,6
31,4	Lower Burma	35,6	36,4	34,9
447,8	TOTAL INDIA	545,0	406,0	400,4
233,3	ENGLAND	360,8	243,0	199,5
108,5	EXCHANGE	177,1	109,4	89,6
789,6	GRAND TOTAL	1,102,9	758,4	689,5

RESULTS

India

	Actuals More	Actuals Less
Actuals with Actuals of previous year		47,4
„ „ Budget Estimate		144,6
„ „ Revised Estimate		5,6

England.

	Actuals More	Actuals Less
Actuals with Actuals of previous year		33,8
„ „ Budget Estimate		181,3
„ „ Revised Estimate		43,5

Exchange

	Actuals More	Actuals Less
Actuals with Actuals of previous year		18,9
„ „ Budget Estimate		87,5
„ „ Revised Estimate		19,8

252 The Indian expenditure is less than that of the previous year by 47,4 owing mainly to the approach towards completion of the Baleli Regi Ghazaband defensive works and the defensible serai at Lundi Kotal The outlay on frontier communications, the new defensible post at Mooltan, and the Miri defences, was also smaller in 1889-90

253 The lapse of 144,6 on the Budget Estimate of Indian expenditure is explained by the fact that in the Bengal Presidency certain projects for coast and frontier defences were held in abeyance and others were allowed to stand over till late in the year, pending final orders of the Government of India Further, the defences of the railway bridge over the Lora at Said Hamid were postponed owing to the severity of the winter, and the percentage debits on account of Special Defence Works undertaken by the Military Works Department staff fell considerably short of the estimated amounts In Bombay no provision was made for the recovery (8,6) from the English Government on account of a moiety of the Indian expenditure on the Aden defence works which recovery was deducted from expenditure in the accounts. The grant for the Aden defences was also reduced during the course of the year in consequence of the non-receipt of 10 inch breech loading racers, and the construction of the Ordnance Depôt at Aden was postponed to the following year

254 In England the progress made in supplying stores was slower, and the payments made to the War Office for heavy guns were less than was anticipated, but there was an unexpected payment of 9,4 on account of the cost of navigating torpedo boats to India

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget	Provincial Balances April 1st, 1889	Provincial Balances March 31st, 1890		Budget	1889-90 Revised	Accounts
13 6	12,0	12,6	India	—9	—7	+6
796,8	310,0	297 4	Central Provinces	—141,2	—31,9	—13,2
1,546,6	208,5	278 1	Burma	—42 6	+44 9	+69,6
564 9	104 9	124,7	Assam	—24 5	+10,9	+19 8
5 380 9	495 6	590,6	Bengal	—39,1	+92 7	+95 0
3,838 6	444 0	561 0	North Western Provinces	+21,2	+83 4	+117,0
1,973,9	406,8	449 2	Punjab	—64,3	+39 8	+42,4
3,556,1	1,248 2	1,403 8	Madras	—139,5	+82 6	+155,6
4,109,9	843 9	906,1	Bombay	—209,9	+30,8	+62,2
21,781,3	4 074,5	4,623,5	Total	—640,8	+352,5	+549,0

255 The above figures represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various revenue and expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the several groups is given below separately for each province These details shew that the Provincial and Local shares of the Revenues were, on the whole, better than the Budget by 1,105,6 and 186,8, respectively, and the expenditure more by 29,2 and 73,4 Consequently the Provincial and Local Balances were better than expected by (1,105,6—29,2) 1,076,4, and (186,8—73,4) 113,4 respectively According to the Budget, however, deficits were expected in both the Provincial and Local Accounts to the extent of 584,0 and 56,8 respectively, so that the actual increase in the balances in the course of the year amounted to (1,076,4—584,0) 492,4 for Provincial and (113,4—56,8) 56,6 for Local Funds, or in the aggregate to (492,4+56,6) 519,0 as shewn above The large improvement in the Provincial share of the Revenues is distributed over all the provinces, Madras shewing the highest increase of 295,2 Next in order come Bengal, Bombay, and Burma, where the advances were 252, 1,247,1, and 110,0 respectively As regards Provincial expenditure, the only important variation occurred in Bengal where it exceeded the Budget by 103,0 In the Local Section the increase in revenue was largest in Madras (110,8) and Bengal (66,4), and the rise in expenditure highest also in those provinces, *viz*, 81,4 in Bengal and 81,1 in Madras The other differences are not large and do not require special notice

256 The large increase of 1,105,6 in the Provincial share of the Revenues, as compared with the Budget, is due to some extent to the postponement of the contributions aggregating 490,0 in aid of Imperial finances, for which credit was taken in the Budget by deduction from the Provincial share of Land Revenue The following figures compare the actual transfers through the Land Revenue head with the Budget The amounts of contributions postponed are shewn in the last column —

	1889 90 Budget	1889 90 Accounts	Provincial Revenues Better (+) Worse (—)	Contributions postponed.
Central Provinces	—304,3	—273,0	+31,3	30,0
Burma	+215,6	+205,9	—9,7	
Assam	—129,5	—123,5	+6 0	10,0
Bengal	—104,8	+16,1	+120,9	100,0
North-Western Provinces and Oudh	—224,3	—227,9	—3,6	
Punjab	+16 9	+29 2	+12,3	•
Madras	+229,3	+399,3	+170,0	175 0
Bombay	+723,1	+887,1	+164,0	175,0

Central Provinces.

Revenue 1888 89 Accounts	Revenue 1889 90 Budget	Revenue 1889 90 Revised	Revenue 1889 90 Accounts		Expenditure 1888 89 Accounts	Expenditure 1889 90 Budget	Expenditure 1889 90 Revised	Expenditure 1889 90 Accounts
				Provincial—				
641,4	624,9	675 9	683,6	Revenue	161,7	178,7	168,4	165,1
1,5	1,4	1,5	1,6	Interest	9	1,9	1,7	1,4
5	8	8	8	Post Office, Telegraph, and Mint	5,8	5,8	5,8	5,8
62 9	67,4	66,0	67,9	Civil Departments	367 8	387,0	374,9	376,7
5,7	4,8	6,2	9,1	Miscellaneous	37,6	37,5	43,4	44,5
				Railways				
8,1	6,7	6,9	6,9	Buildings and Roads	116,0	188,9	186,2	181,5
				Transfers to Local	7,7	5,5	8,2	7,2
720,1	706,0	757,3	769,9	Total	697,5	805,3	788,6	782,2

Section M.—PROVINCIAL ADJUSTMENT—*continued*

Central Provinces—*continued*

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				LOCAL—				
63,6	63 6	64,1	61,5	Revenue .	28,9	34,8	34,8	34,8
17,6	16 1	17,2	17,6	Civil Departments	32,0	35,2	33,0	31,2
5,0	4,8	4 8	4,4	Miscellaneous	9	1,4	1,3	1,0
7,0	6,3	7,2	6,9	Buildings and Roads	23,0	66,8	33,0	34,5
7,7	5,5	8,2	7,2	Transfers from Provincial			.	
100,9	96,3	101 5	100 6	TOTAL	84,8	108,2	102,1	101,5
821,0	802,3	858,8	870,5	TOTAL BOTH .	782,3	913,5	890,7	883,7
				Surplus + Deficit—	+38,7	—141 2	—31 9	—13,2

Burma.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
951 4	983,0	1,058,3	1,073 7	Revenue .	191 6	203 0	211 1	201,7
2,7	2,1	2,2	2,4	Interest	2,0	2,2	2,0	1,8
	.	.		Post Office, Telegraph and Mint .	4 9	4,9	4,7	4,8
91,4	86,1	98,4	97,5	Civil Departments .	629 8	648,5	627,4	624,9
4,9	4,0	7,0	6 4	Miscellaneous	56,6	59 7	65 3	69,4
311 2	345 0	350,0	318,3	Railways .	300,9	293,2	315,5	318,6
3,3	2 9	4,0	4,5	Irrigation .	54,8	36 7	50 8	51 6
6,5	5,9	6,1	6,2	Buildings and Roads	121,9	214,0	199,1	198,6
				Transfers to Local .	—2 8		6	6
1,371 2	1,429,0	1,526,0	1,539 0	TOTAL	1,362,7	1,462,2	1,476 5	1,475,0
				LOCAL—				
81 6	80,1	85 9	86,3	Revenue	3,4	4 8	5,1	4,7
				Post Office, Telegraph and Mint	7 5	7 5	8 1	7,9
6 7	6 9	7,5	7,4	Civil Departments	57 3	65 8	61 9	59 9
19,8	19,7	21 2	21 7	Miscellaneous .	4 8	6 0	6 0	6,3
4	1,6	1 9	3 0	Irrigation . .	8	2,3	2 4	4,1
10,0	9,3	8,5	9,9	Buildings and Roads .	45,1	40,6	43,7	40,4
—2,8		6	6	Transfers from Provincial				
115,7	117,6	125 6	128,9	TOTAL	118,9	127,0	130 2	123,3
1,489,9	1 546,6	1,651,6	1,667,9	TOTAL BOTH	1 481 6	1 589,2	1,606,7	1 598 3
				SURPLUS + DEFICIT— .	+8,3	—42,6	+44,9	+69,6

Assam.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
462,4	449,6	467,6	472,6	Revenue .	109,8	116,7	110,4	110,6
1	2	1	1	Interest	1		1	1
.		.	..	Post Office, Telegraph and Mint .	1	1	1	1
24,7	26,4	25,0	24 6	Civil Departments	227,3	239,0	231 0	229,5
7,1	5,8	5,9	4,2	Miscellaneous . .	15,5	17,3	16,3	16,0
		.		Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	5,1	4	2,1	1,9
6,6	7,2	7 2	7,3	Railways	18,3	18,0	19,1	19,4
1,6	1,2	1,6	1,6	Buildings and Roads	61,2	73,6	70,3	70,3
		.		Transfers to Local	38,7	48,1	46,2	42,4
502,5	490,4	507,4	510,4	TOTAL .	476 1	513,2	495 6	490,3

Section M.—PROVINCIAL ADJUSTMENT—*continued*

Assam—*continued*

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				LOCAL—				
54,9	52,8	52,8	53,2	Revenue	4	6	4	4
				Post Office, Telegraph and Mint	3,4	3,6	3,7	3 7
10,3	9,2	10,0	10,1	Civil Departments	23,7	26,7	25,2	25 1
7	5	7	5	Miscellaneous	2,1	2,7	2,5	2 5
12,3	12,0	12,7	13 0	Buildings and Roads	87,4	90,7	91,5	87,8
38,7	48,1	46,2	42,4	Transfers from Provincial				
116,9	122,6	122,4	119,2	TOTAL	117,0	124,3	123,3	119,5
619,4	613,0	629,8	629,6	TOTAL BOTH	593 1	637,5	618,9	609,8
				SURPLUS + DEFICIT—	+26 3	—24,5	+10,9	+19 8

Bengal.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
2,932,0	2,925,3	3,082,9	3,102,8	Revenue	569,6	590,0	591,0	589,6
9,7	16,2	11,5	10,4	Interest	4,6	8,5	7,5	6,8
1	1	1	1	Post Office, Telegraph and Mint	1	1	1	1
372,8	368,3	368,3	381 7	Civil Departments	2,165,4	2,180,3	2,229,4	2,252,9
105,9	97,2	103,4	99,9	Miscellaneous	263,2	261,7	266,7	267,0
		..		Famine Relief and Insurance	5,4	20,0	37,5	13,4
..				Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	—1,1	—2	—2	
1,173,4	1,187,6	1 260,1	1,250,4	Railways	935,3	961,0	960,6	960,1
236,4	236,1	231,7	241,2	Irrigation	523,6	544,8	550,0	514,1
47,5	60,6	54,2	57,0	Buildings and Roads	402,4	314 4	303,8	318,6
			.	Transfers to Local	75,0	57,3	80,0	118,3
4,877,8	4,891,4	5,115,2	5,143,5	TOTAL	4,943,5	4,937,9	5,026,4	5,040,9
				LOCAL—				
379,8	370,0	370,0	388,8	Revenue	13,6	3,5	4,0	1,9
5,7	5,0	5,0	5,6	Interest				...
1,4	1,7	1,5	1,7	Post Office, Telegraph and Mint	36,4	36,5	37,0	36,5
49,8	43,7	47,5	46,0	Civil Departments	135,7	140,6	135,2	137,0
22,0	24,0	24,0	23,4	Miscellaneous	8,6	8,8	8,4	10,8
				Famine Relief and Insurance	2,1		12,5	10,8
43,6	45,1	43,0	29,4	Buildings and Roads	372,6	350,0	370,0	423,8
75,0	57,3	80,0	118,3	Transfers from Provincial			.	.
577,3	546,8	571,0	613,2	TOTAL	569,0	539,4	567,1	620,8
5,455,1	5,438,2	5,686,2	5,756,7	TOTAL BOTH	5,512,5	5,477,3	5,593,5	5,661,7
				SURPLUS + DEFICIT—	—57,4	—39,1	+92,7	+95,0

Section M.—PROVINCIAL ADJUSTMENT—*continued*

North-Western Provinces and Oudh

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
2,505,9	2,280,7	2,329,2	2,340,1	Revenue	859,6	542,8	547,2	545,3
9,8	11,7	11,7	11,1	Interest	7 3	9,5	8 8	8,8
138 0	137,5	143 3	148,4	Civil Departments	1,158,0	1,176,4	1,182,6	1,185 0
35,4	27,6	36,8	37,9	Miscellaneous .	215,2	216,7	222,7	220,9
				Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .	18,4	10,0	4,0	3,0
34,8	37,0	42,4	42,9	Railways	28,7	30 5	32,3	32,5
470,3	476,7	486,2	468,4	Irrigation	510,7	526,1	525,0	597,6
86,1	88,1	84,5	81,8	Buildings and Roads	277,8	277,4	299,1	282,0
				Transfers to Local	158,7	248,7	229,6	222,8
3,280,3	3059 3	3134 1	3,130,6	TOTAL .	3,234,4	3 038 1	3,051,3	3,027,9
				LOCAL—				
497,2	728,5	740,6	743,5	Revenue .	2,3	336,2	330,4	321,1
2,0	2,3	2,1	2,2	Interest				
				Post Office, Telegraph, and Mint	18,0	18,5	18 3	18,3
26,2	27,3	28 1	28,6	Civil Departments .	441,5	445,8	441,8	443,2
14,5	14,6	14,4	14,1	Miscellaneous	2 6	3,2	2,8	2,6
7,1	6,6	6,8	6 7	Buildings and Roads	240,1	224,3	227,7	218,4
158,7	248 7	229,6	222,8	Transfers from Provincial				
705,7	1,028,0	1,021,6	1,017 9	TOTAL	704,5	1,028,0	1,021,0	1,003,6
3,986 0	4,087,3	4,155,7	4,148,5	TOTAL BOTH	3 938,9	4,066,1	1,072,3	4,031,5
				SURPLUS + DEFICIT—	+ 47,1	+ 21,2	+ 83,4	+ 117,0

Punjab.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
1,364,1	1,372,1	1,420,4	1,403,0	Revenue .	283,3	295,0	278,1	279 0
20 9	19,8	19,3	20,1	Interest .	17,0	18 7	16,9	16,9
1				Post Office, Telegraph and Mint . .	9,1	9,2	9,2	9,2
137,4	132,1	138,7	140,5	Civil Departments	916,9	939,9	913,7	912,4
22,3	23,3	23,3	27,4	Miscellaneous . .	11,67	125,9	123,6	123,6
8,7	10,2	10,1	10,1	Railways . .	22,4	21 6	21,6	21,5
4,4	4,5	4,8	4,8	Irrigation	4,4	3,1	2,8	2,9
43,6	39,3	41,1	41,4	Buildings and Roads	238,7	281,7	302,1	289,5
				Transfers to Local .	—39,2	—39,5	—37,5	—37,0
1,601,5	1,601,3	1,657,7	1,647,3	TOTAL	1,569,3	1,655,6	1,630,5	1,618,0
				LOCAL—				
332,8	328,3	340,4	339,4	Revenue	114,4	111,8	119,1	121,4
1	1	1	1	Interest . .				
3,9	4,3	3,9	3,9	Post Office, Telegraph and Mint	4,9	4,9	5,0	4,9
17,6	17,7	17,4	20,9	Civil Departments .	106,0	114,1	107,3	107,1
4,4	5,5	5,2	3,9	Miscellaneous	5,3	6,2	4,9	7,1
2	3	8	9	Irrigation .		1	1	1
15,7	16,4	21,5	19,7	Buildings and Roads	106,9	106,0	102,8	98,1
—39,2	—39,5	—37,5	—37,0	Transfers from Provincial				
335,5	333,1	351,8	351,8	TOTAL	337,5	343,1	339,2	338,7
1,937,0	1,934,4	2,009,5	1,999,1	TOTAL BOTH .	1,906,8	1,998,7	1,969,7	1,956,7
				SURPLUS + DEFICIT—	+30,2	—64,3	+39,8	+42,4

Section M.—PROVINCIAL ADJUSTMENT—*concluded*

Madras.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
2,605,2	2,421,2	2,665,7	2,718,6	Revenue	664,9	669,6	672,2	666,7
3,5	2,3	2,8	3,3	Interest	2,8	3,4	3,0	3,1
				Post Office, Telegraph, and Mint	10,6	10,7	10,6	10,5
143,9	146,1	144,4	147,1	Civil Departments	1,237,2	1,265,8	1,260,5	1,257,4
29,5	26,9	26,5	25,5	Miscellaneous	214,3	223,9	214,3	212,5
				Famine Relief	3	5	50,0	44,1
				Railways			8,9	10,0
11,1	11,6	11,5	12,4	Irrigation	329,1	330,0	333,1	321,3
12,0	15,0	9,5	11,1	Buildings and Roads	227,2	212,7	242,1	239,9
				Transfers to Local	6,6	—2,7	—2,4	5,2
2,805,2	2,623,1	2,860,4	2,918,3	TOTAL	2,691,3	2,743,9	2,792,3	2,773,7
				LOCAL—				
794,0	776,8	828,7	852,6	Revenue	324,5	329,5	362,2	367,6
9,5	9,4	9,7	9,0	Interest	8	9	8	9
16,5	16,4	16,7	18,5	Civil Departments	152,9	160,9	156,0	173,3
52,1	46,0	51,3	57,4	Miscellaneous	62,6	62,0	75,7	78,8
				Irrigation	1		1,6	4
86,5	84,1	93,3	98,4	Buildings and Roads	407,5	365,7	389,5	409,1
6,6	—2,7	—2,4	5,2	Transfers from Provincial				
965,2	930,3	1,000,3	1,041,1	TOTAL	948,4	919,0	985,8	1,030,1
3,770,4	3,553,4	3,860,7	3,959,4	TOTAL BOTH	3,639,7	3,692,9	3,778,1	3,803,8
				SURPLUS + DEFICIT —	+130,7	—139,5	+82,6	+155,6

Bombay.

Revenue 1888-89 Accounts	Revenue 1889-90 Budget	Revenue 1889-90 Revised	Revenue 1889-90 Accounts		Expenditure 1888-89 Accounts	Expenditure 1889-90 Budget	Expenditure 1889-90 Revised	Expenditure 1889-90 Accounts
				PROVINCIAL—				
3,607,0	3,421,5	3,621,6	3,651,6	Revenue	1,693,6	1,755,1	1,741,3	1,740,4
21,1	21,3	20,5	20,7	Interest	12,8	13,5	13,3	13,5
5	6	6	5	Post Office, Telegraph, and Mint	11,1	11,1	11,1	11,1
133,6	128,9	144,5	143,5	Civil Departments	1,465,7	1,485,3	1,478,3	1,466,9
34,1	32,2	30,1	32,5	Miscellaneous	243,4	218,8	219,4	222,8
			1,1	Irrigation	.	.		25,6
				Railways	—6			
78,1	75,0	78,0	79,7	Buildings and Roads	371,8	378,2	362,9	365,2
.				Transfers to Local	58,3	48,8	43,3	42,7
3,874,4	3,682,5	3,895,3	3,929,6	TOTAL	3,856,1	3,910,8	3,869,6	3,888,2
				LOCAL—				
298,5	305,3	300,4	306,4	Revenue	27,5	29,0	29,0	28,1
9	9	9	8	Interest	1,5	1,2	1,5	1,5
67,6	69,4	60,5	59,1	Civil Departments	192,2	196,9	186,4	187,3
12,6	9,0	9,0	8,7	Miscellaneous	7,7	7,6	6,9	7,0
43,6	42,8	44,9	47,0	Buildings and Roads	209,1	223,1	230,1	220,0
58,3	48,8	43,3	42,7	Transfers from Provincial				
481,5	476,2	459,0	464,7	TOTAL	438,0	457,8	453,9	443,9
4,355,9	4,158,7	4,354,3	4,394,3	TOTAL BOTH	4,294,1	4,368,6	4,323,5	4,332,1
				SURPLUS + DEFICIT —	+61,8	—209,9	+30,8	+62,2

Section N—EXPENDITURE NOT CHARGED TO REVENUE

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
11,974,0	EXPENDITURE	4,089,5	3,468,1	3,173,4

257 The expenditure is less than in the previous year by 8,800,6 and than the Budget by 916,1 Particulars of these deviations are given at foot of this paragraph, + meaning less and — more The Actuals of 1888 89 included 10,336,0 paid in connection with the purchase of the Oudh and Rohilkhand Railway, but there has been no similar charge in 1889 90 Omitting this sum, the capital outlay in the latter year exceeds that in the former by 1,535,4 This excess is due chiefly to the transfer of the Katni-Umaria and Sindia State Lines to Companies during 1888-89, in consequence of which the capital outlay on the Railways to the dates of transfer was passed on to the Companies by deduction from expenditure The Budget for both Railways and Irrigation works was placed at too high a figure In the case of the former the Villupuram-Guntakal shows the largest lapse followed by the North-Western Railway and Sind Pishin Main Line, and the Oudh and Rohilkhand Railway, the charge for Exchange was also less, consequent on short outlay in England Explanation of the differences by individual Railways is given below. Under Irrigation the postponement of the Jhelum Canal and other unforeseen causes led to the short outlay

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—	Better + worse— than Accounts, 1888 89	Better + worse— than Budget, 1889 90
48 State Railways	—1 616,4	+767,5
49 Irrigation Works	+81 0	+148,6
50 CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	+10,336,0	

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS

48—State Railways

1888 89 Accounts		1889 90 Budget	1889 90 Revised	1889 90 Accounts
	INDIA (General and Political)—			
—3 6	East Indian	130 0	200,6	137,4
51,3	Rajputana-Malwa	30 8	7 0	4,4
1,7	Holkar	4 9	2,8	2,1
—921,0	Sindia			
52 3	Stores	—6	—82 0	—23,8
	Reserve .	712 0		
—819,3		877 1	128 1	120,1
	CENTRAL PROVINCES—			
—2,9	Wardha Coal	1 3	3	—3,1
	Nagpur-Chhattisgarh Depreciation Account		103,5	131,6
—485 7	Katni Umaria			
8,7	Umaria Colliery .	12 0	7,0	4,4
—479,9		13,3	110,8	132,9
	BURMA—			
84,7	Burma . .	19,1	46 3	42,4
757,0	Toungoo-Mandalay	42,7	63,9	68,2
	Mu Valley .		193,5	160 7
841,7		61,8	303,7	271,3
	BENGAL—			
122,1	Eastern Bengal . .	199,0	186,1	163 1
6,2	Patna-Gya . .	5,0	3,0	1,5
7	Nalhati . .		—8	—1,2
1	Ranaghat-Bhagwangola .			
18 3	Tirhoot .	15,0	15 8	13,6
76,9	Assam Behar { Tirhoot Section .			
225,4	Assam Behar { Assam-Behar Section	87,3	122,7	122,8
	Tirhoot——Durbhanga Buragina Branch		133 6	114,7
449 7		306 3	460,4	414,5
	NORTH-WESTERN PROVINCES AND OUDH—			
3	Dildarnagar Ghazipur . .		—70 6	—70,6
—6,1	Cawnpore-Achnera	5,0	5,4	4,1
1	Bareilly Pilibhit	1,2	1 2	1,3
—36 1	Oudh and Rohilkhand . .	53,2	48,8	38 5
—41,8		59,4	—15,2	—26,7

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued*

48.—State Railways—*continued*

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	PUNJAB—			
—23,0	North Western . .	312 4	281,3	222,8
5	Amritsar-Pathankot .	1 9	1,6	1,1
4 3	Rewari Ferozepore .	9,3	8,8	8,4
253,8	Sind-Pishin, Main Line .	124,4	70,4	36,0
452,6	" Chaman Extension, Construction	523 9	656 0	655,2
8 1	" " Petroleum operations	5,0	7,7	9 4
180 4	Sind-Sagar, Western Section .	49 4	25,0	22,8
91 5	Bolan, High Level Line .	9,8	—34 6	—30,8
—102 7	Frontier Railway Reserve material . .	—5,0	10 5	—29,5
203 5	Chenab Bridge	171,1	200,2	177,9
12,8	Jammu-Kashmir	23,0	13,4	10,7
	North Western, Mianwali-Mari Branch		20,0	20,3
1,081,8		1,225 2	1 260 3	1,104,3
	MADRAS—			
85,9	Villupuram-Guntakal	1,021,6	817 0	779,3
10,1	" " Nellore Branch	—10,0	—4,0	—5,6
3	Bellary Kistna		7	5
46 7	Bezwada Extension . . .	3,5	4,5	3,9
4	Hindupur Extension Survey .	3	—2,1	—2 2
	Kistna Bridge .		4	1,1
143,4		1,015,4	816,5	777,0
	BOMBAY—			
2 5	Dhond and Manmad . .	3,5	1 3	1 1
1,178 1	GRAND TOTAL .	3 562,0	3 066,2	2 794 5
	DISTRIBUTED AS UNDER—			
46,9	India	1,697,1	1 563 3	1,349 2
772 0	England .	1,273 0	1,036,5	997 6
359 2	Exchange	591,9	466,4	447,7
1,178 1	TOTAL AS ABOVE .	3 562 0	3 066 2	2 794,5

RESULTS

	Actuals More	Actuals Less
OUTLAY IN INDIA, INCLUDING EXCHANGE—		
Actuals with Actuals of previous year . .	1,390 8	...
" Budget Estimate .	.	492 1
" Revised Estimate .	..	232 8
OUTLAY IN ENGLAND—		
Actuals with Actuals of previous year . .	225,6	
" Budget Estimate	..	275,4
" Revised Estimate . . .		38,9

258 The following explanatory remarks are arranged separately for each Province, and in the order in which the lines have been placed in the foregoing statement

India (General and Political)—The increased expenditure on the East Indian Railway in 1889-90 results from the transfer to it of the Dildarnagar-Ghazipur State Railway, from larger outlay on works, and an increase in the balance of the stores account, to provide for a reserve stock of rails for renewals The Revised Estimate anticipated an increase of 55,5 in the suspense balances at the close of the year, but the Actuals shew an increase of 4,9 only, the materials not having been received from the manufacturers in England to the extent anticipated The expenditure on the Rajputana-Malwa Railway was small, as the Stores balances were largely reduced by issues on account of carriage and wagon renewals and by special withdrawals of surplus stores and stores considered obsolete, on the report and recommendation of a Special Stores Committee The Budget Estimate provided for a number of works under the head Station Machinery, which were either abandoned or postponed, also stores expected from England for the conversion of 247 Clemmson wagons were not obtained during the year, so that the conversion could not be carried out The short outlay as compared with the Revised Estimate, is chiefly due to the cause last mentioned, and to the provision for fencing not having been fully utilized, as the work was commenced too late to be completed during the year In the case of the Holkar Railway the saving on the Budget Estimate was produced by the postponement of the construction of drivers quarters at Mhow, and by a lapse on the carriage-examining pit at Kalakund The Sindia Railway was transferred to the Indian Midland Railway Company during 1888 89 The "Stores balances were reduced to a larger extent than had been anticipated, owing generally to short outlay in England, but the Revised provided for larger issues of stores than was actually necessary

Central Provinces—The sum of 103,5 provided in the Revised on account of Nagpur-Chhattisgarh Depreciation account represented the estimated value of that portion of the old metre-gauge permanent way material, &c, of the late

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued*

48.—State Railways—*continued*

Nagpur-Chhattisgarh State Railway, which was expected to be taken over in 1889-90 on re-purchase by the State from the Bengal Nagpur Railway Company according to contract but the Actuals include the provisional adjustment of the value of all the material and not a part only. The short outlay on the Umaria Colliery in 1889-90 is on the head Plant. The Budget expected that the machinery for No. 4 pit would arrive from England in time to admit of the work of erection, &c., being completed before the end of the year, but it arrived too late.

Burma.—The outlay on the Burma Railway is 42,3 less than in the previous year. In 1888-89 heavy expenditure was incurred on doubling the line to Insein and on extending the Rangoon suburban lines, as well as on the construction of additional covered goods wagons. The Budget was exceeded owing to large receipts of patent fuel, locomotive duplicates, and other stores from England. The lapse on the Revised Estimate is attributed to delay in the settlement of claims for land and to short outlay on fencing. The short outlay on the Toungoo-Mandalay Railway is due to the completion of the major part of the works at the end of 1888-89. The Budget was prepared on the assumption that most of the capital works then in progress would be completed during 1888-89, but a number of them remained unfinished and additional works not contemplated in the project estimate were also undertaken subsequently. The excess over the Revised Estimate was caused by payments on account of compensation for land taken up in connection with the Mandalay Shore Line, &c., which were larger than anticipated. In the case of the Mu Valley the lapse on the Revised Estimate is connected with short payments in England for stores, and the non-arrival of stores paid for in consequence of which the amount provided for exchange, insurance, balance of sea freight and landing charges was not fully expended.

Bengal.—The Eastern Bengal Railway required large expenditure for the Budge-Budge Extension, for doubling the line to Kidderpore, and for the purchase from the Port Commissioner of the tramway from [illegible] to [illegible] junction. The Budget in some cases proved too high and the provision for land and ballasting for the Budge-Budge Extension could not be utilised owing to difficulties in settlement with landowners and the failure of contractors to supply material. The Revised Estimate allowed for the adjustment of Exchange and Indian [illegible] on certain [illegible] stores which however were not received during the year; the failure of contractors to supply wooden sleepers also caused under-expenditure. The accounts of the Patna-Gya Railway include in 1888-89 a payment to the East Indian Railway Company on account of capital expended by them in 1887-88; the provision for ballasting was not fully utilised. The difference between the accounts of the two years on the Northern Bengal Railway is produced chiefly by the issue to Revenue stores received from England in the previous year. [illegible] was not sufficiently allowed for in the Estimate. The short outlay for the Tirhoot Railway including the Tirhoot Section of the Assam-Behar Railway was the result of the completion of works on the latter, of large credits from sale of surplus ballast, and [illegible] charges for fencing, staff quarters and rolling stock, and the transfer of two flats to the Eastern Bengal Railway. [illegible] as well as the sale of the ballast and were not anticipated in the Estimates. As regards the Assam-Behar Section of the Assam-Behar Railway, the works were well advanced at the end of 1888-89 necessitating smaller expenditure in the following year but sufficient provision was not made in the Budget for the additional waterways and raising of [illegible] embankment rendered necessary by the floods of the previous year nor for the completion of the line to the Kosi river. Construction work was commenced on the Durbhunga [illegible] in 1889-90 but the supply of rails by the North-Western Railway and of sleepers by contractors did not come up to expectations.

North-Western Provinces and Oudh.—The expenditure on the Dildarnagar-Ghazipur Railway to the end of 1888-89 was transferred to the Capital Account of the East Indian Railway during 1889-90. The *minus* figure against the Cawnpore-Achnera Railway in 1889-90 was the result chiefly of the transfer of the store balance to the Rajputana-Malwa Railway. The decrease, as compared with the Budget Estimate, is the balance of a number of small excesses and savings. The comparison with the Revised Estimate shows that less land was acquired in consequence of the delay in settlement of claims and the water column and tranships at Hathras City and Muttra Cantonment were not completed in time. In the case of the Oudh and Rohilkhand Railway no comparison can be made between the Actuals of the two years, as the line was transferred to the State on the 1st January 1889. The difference between the Actuals and the Budget Estimate was occasioned by lapses under Land, Ballast and Permanent-way and Rolling-stock. The lapse on the Revised Estimate is under Bridge-work and is due to short outlay on the Ramganga and Balawali protective works, and to a credit to the Benares Bridge on account of plant sold. Some works under Stations and Buildings were also completed at less than the estimated cost and the whole of the provision in connection with several other works could not be utilized.

Punjab.—The Actuals of 1889-90, as compared with the previous year include on the North-Western Railway, heavy outlay on troop traffic and gradient improvement works and large payments connected with the fitting of rolling-stock with automatic brakes. There was on the other hand smaller expenditure on the Indus Bridge at Sukkur in consequence of the completion of the work. Compared with the Budget Estimate the outlay fell short by 59,6 due chiefly to the alteration of the gradients between Jhelum and Rawalpindi, the stoppage of work, and to larger expenditure on troop traffic works on the Indus Bridge, and on Rolling-stock. The lapse on the Revised Estimate is attributed to the following:—(1) Short charges for exchange on English payments owing to non-receipt of the stores, and a rise in the rate of exchange; (2) failure to adjust the charge for fuel supply by the Forest Department during the year; (3) less land charges for gradient works than estimated; (4) no debit being raised against the provision for compensation paid to the Kurachi Tramway Company in England; and (5) larger transfer of stores to Revenue on account of repairs of engines and vehicles. As regards the Amritsar-Pathankot Railway, the difference between the Actuals of the two years is said to be due to the completion in 1889-90 of works postponed from the previous year. The excess expenditure on the Rewari-Ferozepore Railway is chiefly made up of outlay on fencing and ballasting, and on plant for the workshops at Sirsa. The Sind-Pishin Railway main line was practically completed at the close of 1888-89, which accounts for the small expenditure in the following year. The actual expenditure is less than the Budget and the Revised by 88,4 and 34,4, respectively, due to credits received for stores transferred to other lines.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued*

48.—State Railways—*concluded*

and to shorter outlay on works than was anticipated. On the Chaman section an extension to new Chaman was sanctioned during 1889-90, and greater progress was made on works. The Budget Estimate did not fully anticipate the expenditure on the extension to new Chaman, and also the heavy receipts during the last months of the year, of dynamite, Portland cement, and timber for the Khojak tunnel and the transfer of stores from the Sind-Pishin Railway. The increase on Petroleum Operations over the Estimates is due to less credits for out-turn of oil than was expected. The short expenditure on the Sind Sagar Railway, Western Section, is generally attributable to the more finished state of the line and works. In comparison with the Budget Estimate, the chief difference is in Fencing, under which head it was not deemed necessary to undertake during the year the works provided for. In the case of the Bolan High Level Line, the large difference between the Actuals of the two years is due to the transfer during 1889-90 of 42,4 to the head *41—Miscellaneous Railway Expenditure* on account of the Abt material and engines, and to the more finished state of the works at the close of 1888-89. The adjustment of the Abt material was not provided for in the Budget at all, while the provision in the Revised proved too high. The balance of stock of the Frontier Railway Reserve material was reduced by 102,7 in 1888-89 by issues to the Chaman Extension, Sind Pishin and North Western Railways, while in 1889-90 the reduction was only 29,5. Both the withdrawals and receipts of new stock were less than in the previous year. The stores indented for from England were not received in full during the year as anticipated in the Estimates and certain unexpected issues were also made to the extension to new Chaman. On the Chenab Bridge the outlay on final heads was 45,2 in excess of that of 1888-89 due to a greater quantity of work done in 1889-90, but owing to the transfer of stores to other projects the net outlay was 25,6 less than in the previous year. The lapse on the Revised Estimate is attributed to the transfer of stores to the Mianwali Mari Extension and to short outlay on works in the closing months of the year. The outlay on the Jammu Kashmir Railway was less than the Budget by 12,3 owing to some extent to the progress of work not having been as great as anticipated, especially in ballasting the line, and also to savings on the Estimate. The construction of an extension of the Sind Sagar Branch of the North Western Railway from Mianwali to Mari, opposite Kalabagh, was sanctioned during the year and a grant of 20,0 was allotted to meet the Indian outlay during 1889-90. The progress in taking up and paying for land and in works generally was not as great as was anticipated but by the collection of materials and the transfer of stores from the Chenab Bridge, the allotment was fully expended.

Madras.—The works undertaken on the Villupuram Guntakal Railway were in their initial stage in 1888-89, but in the following year they were in progress throughout the whole length of the line and in many cases advanced to near completion. The Budget, however was too high, and the Revised was not closely followed owing to smaller payments in England and the consequent decrease in the charges for Exchange, and to short expenditure on land, and on formation in consequence of the difficulty experienced in obtaining labour. No new works were undertaken on the Nellore Branch during 1889-90, but the transactions were confined to the liquidation of outstanding liabilities and to the realisation of the value of such stores on hand as are not required for working the line. Stores were not disposed of to the extent anticipated in the Budget but the Patur Quarry Siding was sold to the Villupuram-Guntakal Railway (Main Line), for which no provision existed in the Revised. The reduced expenditure on the Bezvada Extension, as compared with the previous year, is due to construction works generally having been practically completed at the close of 1888-89. The excess over the Budget Estimate was incurred on fencing and on the hospital at Bezvada, for which funds were not provided. The Revised proved too high. As regards the Hindupur Extension Survey, the transfer to the Villupuram Guntakal Railway of the preliminary expenses incurred in surveying the section of the line between Dharmavaram and Guntakal produced the net credit in the accounts. During 1889 the Government of India consented to defray the cost of the boring operations at Bezvada in connection with the proposed bridge over the Kistna river undertaken by the Southern Mahratta Railway, and the actual expenditure amounted to 1,1 against 4 entered in the Revised.

Bombay.—Heavy outlay was incurred on the Dhond and Manmad Railway in 1888-89 on account of water-ways, diversions, fencing and the completion of the Akolner Station. The Great Indian Peninsula Railway could not utilize the whole amount provided in the Budget for fencing.

49.—Irrigation Works.

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
	BENGAL—			
62,3	Orissa Canals	50,0	32,5	34,9
3	Midnapore Canal	3,0	3,0	1,4
14,8	Sone Canals	13,0	11,1	7,2
	N.-W. PROVINCES AND OUDH—			
6,3	Ganges Canal	9,5	7,8	7,6
93,7	Lower Ganges Canal	71,1	67,9	60,3
4,6	Agra Canal	3,2	3,8	3,5
8,7	Eastern Jumna Canal	11,7	12,4	10,6
	PUNJAB—			
16,9	Western Jumna Canal	15,0	7,1	5,0
14,3	Bari Doab Canal	10,0	10,0	10,8
29,3	Sirhind Canal	15,0	8,1	6,3
56,2	Chenab Canal	50,0	60,0	59,3
	Jhelum Canal	50,0	8	8
.	Sirsa Branch Canal	40,0	14,4	13,5
3,3	Other Works	20,0	10,2	9,4
310,7	Carried over	361,5	249,1	231,5

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded*

49.—Irrigation Works—*concluded*

1888-89 Accounts		1889-90 Budget	1889-90 Revised	1889-90 Accounts
310,7	Brought forward	361,5	249,1	231,5
	MADRAS—			
9,5	Godavari Delta	12,0	7,8	7,2
52,8	Kistna "	49,0	51,1	49,5
6,9	Sangam Anicut System	5,5	4,7	4,3
—2	Karnul Canal			—1
59,3	Periyar Project	80,0	75,0	74,2
9,5	Other Projects	5,5	4,5	4,3
	BOMBAY—			
3,8	Desert Canal	3,0	4	2
7,6	Eastern Nara Works	11,0	8,9	7,4
	Other Projects		4	4
459,9	TOTAL OUTLAY	527,5	401,9	378,9
	This includes—			
4,4	Outlay in England		2,3	2,0
2,0	Exchange		1,0	9

RESULTS.

	Actuals More	Actuals Less
Actuals with Actuals of previous year		81,0
" Budget Estimate		148,6
" Revised Estimate		23,0

259. The decrease in the Actuals of 1889-90 as compared with those of the previous year, mainly occurs in Bengal, N.-W. Provinces and Oudh, and the Punjab. In Bengal, it is ascribed (1) to a large reduction in the suspense balances, (2) to the credit, in the capital account of the Sone Canals, of the sale-proceeds of certain lands in the Sone Circle, and (3) to a smaller outlay on the Orissa canals. In the N.-W. Provinces and Oudh and the Punjab the decrease is due to the approaching completion of many of the projects classed under this head.

260. The short outlay of 148,6 as compared with the Budget Estimate of the year is due partly to the postponement of the Jhelum Canal, and to a lapse in the grant for the Sirsa Branch of the Western Jumna Canal owing to the late formation of the executive division, and partly to an over-estimate of the requirements of certain other canals. The decrease as compared with the Revised Estimate is the aggregate of several small lapses.

50.—Capital Charge involved in Redemption of Liabilities

1888-89 Accounts	1889-90 Budget	1889-90 Revised	1889-90 Accounts
10,336,0			

261. There were no transactions under this head during 1889-90.

Section O—PERMANENT DEBT.

	1889-90 Budget	1889-90 Revised	1889-90 Accounts
INDIA—			
Incurred	2,517,3	2,000,0	2,000,0
Discharged	95,9	120,0	119,1
NET INDIA	2,421,4	1,880,0	1,880,9
ENGLAND—			
Incurred—			
India 3 per cent stock. Money raised for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act	3,750,0	3,500,0	3,500,0
India 3½ per cent Debentures		661,0	661,0
TOTAL INCURRED	3,750,0	4,161,0	4,161,0
Discharged—			
India 5 per cent stock		2,6	3,2
India 4 per cent stock	300,0	300,0	248,7
India 3½ per cent Debentures		661,0	661,0
TOTAL DISCHARGED	300,0	963,6	912,9
NET ENGLAND	3,450,0	3,197,4	3,248,1
NET BOTH	5,871,4	5,077,4	5,129,0

262. As already stated on page 31 the amounts of public loans proposed in the Budget were reduced by 500,0 and 250,0 respectively in India and England, with reference to actual requirements as far as ascertained at the time the loans were raised. Detailed explanation of the various entries under this head has already been given in the page quoted above, when the Interest charges were being considered.

Section P.—UNFUNDED DEBT

	1889-90 Budget	Revised	Accounts
Special Loans	+17,3	—5	—34,7
Treasury Notes and Service Funds, India	+47,9	+48,5	+46,0
Savings Bank Deposits	+564,5	—33,9	—80,9
TOTAL	+629,7	+14,1	—69,6

263. The Budget for *Special Loans* included +17,5 on account of an advance from the Kashmir Durbar for expenditure on the British Section of the Sialkot Jummoo Railway, but the arrangement under which it was to be received was subsequently cancelled. The accounts include 31,4 representing the balance of an old Military Prize Fund held on the Government Books as a permanent obligation, but now written off.

264. The details of *Savings Banks Deposits* are as follows:—

	Budget	Revised	Accounts
Presidency Savings Banks	—54,5	—114,7	—134,6
Post Office Savings Banks	+529,0	+17,3	—22,9
State Railway Provident Institutions	+51,3	+41,9	+34,5
Civil Engineers' Provident Fund	+29,2	+31,6	+25,6
Regimental Savings Banks	+1,0	—15,1	+6,7
Special accounts	+5,5	+5,1	+9,8
TOTAL	+564,5	—33,9	—80,9

The *Presidency* and *Post Office Savings Bank Deposits* were considerably reduced as a result of the new rules introduced from 1st April 1889, limiting the annual and total amount of individual deposits. The allowance made in the Revised for these reductions proved too low. The deposits of the *State Railway Provident Institutions* and the *Civil Engineers' Provident Fund* were generally over estimated, but as regards the former large amounts, erroneously credited to the Institution in the Oudh and Rohilkhand Railway accounts for 1888-89, were refunded in the following year, and under the latter the closing of a number of Civil Engineers' accounts on the Eastern Bengal, Rajputana Malwa, and North-Western Railways, caused heavy withdrawals towards the end of 1889-90. The fluctuations under *Regimental Savings Banks* are dependent to a great extent on the transfer of British Regiments between India and England. The head *Special Accounts* shows an increase of 4,3 over the Budget. This increase is made up almost entirely of 9,7 received on account of the Postal Life Insurance and Departmental Guarantee Funds, which have now been transferred here from *Civil Deposits*, and an unexpected withdrawal of 5,2, which was invested out of the floating balances of the Local Fund Pension Fund, Bombay.

Section Q.—DEPOSITS AND ADVANCES.

	Budget			1889-90 Revised			Accounts		
INDIA—									
Provincial Balances (net)			— 640 8			+ 352,5			+ 519,0
Appropriation for reduction of Debt				433,5		+ 433 5	460,2		+ 460 2
Excluded Local Funds	615 2	637,0	— 21 8	656 9	681 3	— 24 4	615 0	657 3	— 42 3
Political and Railway Funds	7,6	20 0	— 12,4	242 5	256 1	— 13 6	286 2	304 0	— 17,8
Departmental and Judicial Deposits	12 937 4	12,901 7	+ 35,7	14 086,5	14,213 2	— 126,7	14,649 0	14,513 1	+ 105 9
Advances	7,147 2	7,173 1	— 26 2	10,763 2	10 596 7	+ 166,5	11 186,1	11,2[illegible],3	— 40,9
Suspense Accounts	24 2	18 6	+ 5 6	32 3	30,5	+ 1,8	87,9	165 3	— 77 4
Exchange on Remittance Accounts			+ 615,1			+ 113,5			— 47 8
Miscellaneous	14 7	46 9	— [illegible]2 2	75 4	88 6	— 13 2	266 7	[illegible]01 7	+ 1[illegible]2 0
ENGLAND	4 6	7,3	— 2,7	5,2	3,4	+ 1,8	7 7	3,9	+ 3 8
TOTAL			— [illegible]7			+ 891,7			+1 049 7

265 In the foregoing statement, the third column of figures under each of the headings Budget, Revised, and Accounts shews net transactions The gross receipts and payments are entered in the first and second columns, except for the head *Provincial Balances* which has already been examined in detail in para 2[illegible]5 and the head *Exchange on Remittance Accounts* which is examined in para 268 below The credit under the next head represents the appropriation out of Revenue for the Famine Insurance Fund alluded to under para 132 The variations under *Excluded Local Funds* occur mainly in Bombay, where a sum of 30,0 was invested in Government Securities out of the balance of the Aden Port Fund, and the withdrawals by the Fund for Public Works Expenditure were larger than had been expected The *Political and Railway Funds* comprise the Bahu Begum's Stipend Fund and the various Guaranteed Railway Funds The character and magnitude of the transactions recorded as *Departmental* and *Judicial Deposits* render them unsusceptible of an accurate forecast As compared with the Revised Estimate, the most important variation is found in Bengal where the Civil Courts and Personal Deposits during the year were larger than had been expected, and a sum of 50,6 being the sale-proceeds of Government Promissory Notes belonging to a Trust Account remained in balance at the end of the year The Civil Deposits were also higher in the Central Provinces and Burma In the Public Works Department, provision was made in the Revised for an expenditure of 126,6 chiefly out of contributions for work, but the actual transactions resulted in a net charge of 68,3 only

266 The net figures entered against the head *Advances* may be divided as follows —

	Budget	Revised	Accounts
Coinage Accounts	+ 109 0	+ 215 0	+ 33,2
Other Advances	— 135 2	— 48,5	— 7[illegible],1
	—26 2	+ 166,5	—4[illegible],9

The credit under the head "Coinage Accounts" represents chiefly the reduction of the balance of Treasury Bullion held in the Mint as compared with the unpaid mint certificates outstanding in the course of the year, and this reduction was much less than had been anticipated in the Estimates As regards the "Other Advances," the Actuals include a net charge of 150,0 on account of certain temporary loans granted in February which were recovered in the following year, and which could not have been anticipated in the Budget Omitting this item, the comparison between the Budget and Accounts shews a net excess credit of [illegible]06 1 in the latter This excess is attributable chiefly to the fact that a provision of 166,3 on account of advances to cultivators and others under the Land Improvement and Agriculturists' Loans Acts was made under this head, but in the accounts the charges were removed to a separate head under the Provincial and Local Loan scheme The Revised Estimate included a net charge of 100,0 on account of the temporary loans mentioned above which was made up of advances aggregating 250,0 expected to be repaid in the following year, and a recovery of 150,0 taken in the accounts under *Miscellaneous* is noted below, but 100,0 out of the advances were repaid during the year

267 The net charge of —77,4 under the head *Suspense* embraces two special items, *viz*, 55,0 paid for the purchase in Madras of Bills of Exchange which were not realized till the following year, and 21,9 debited here by credit to Loans in adjustment of the value of certain recoveries from the Bombay Port Trust

268 The gross receipts and payments working up to the net figures under *Exchange on Remittance Accounts* are as follows —

Budget 1889-90 Sterling Amount	Budget 1889-90 Exchange Cr	Budget 1889-90 Exchange Dr		Accounts, 1889-90 Sterling Amount	Accounts, 1889-90 Exchange Cr	Accounts, 1889-90 Exchange Dr
			Permanent Debt—			
+3,750 0	1, 43 7		Money raised for advances to Railway Companies	+ 3,500,0	1,570,6	
— 300,0		139 5	Other Loans	— 251,9		113,0
— 2,7		[illegible]	Deposits and Advances	+ 3,8	1,7	
—3,76[illegible],1		1,719,0	Net payments to Guaranteed and Subsidized Railways including remittances to India	—1,215,6		545,5
			Cash Balance—			
+ 1,703,1	791,9		Increase (—) Decrease (+)	—2,143,0		961 6
	2,535,6	1,890 5	TOTAL		1,572,3	1,620,1
	645,1		NET		..	47,8

Section Q —DEPOSITS AND ADVANCES—*concld*

269 The following is a statement of the adjustments in the accounts by which the above result was obtained —

1889 90 Budget			1889 90 Accounts	
Sterling	Exchange		Sterling	Exchange
14,689,9	—6,830,8	Exchange on Bills drawn by the Secretary of State	15,474,5	—6,944,1
		Deduct—		
16,229,1	—7,546,5	Net Expenditure in England	15,512,7	—6,961,3
1,069,5	—497,3	Miscellaneous remittances from India	796,[illegible]	—357,4
	+1,213,0	Difference, being Exchange brought to account in excess of the charge on the drawings of the year		+374,6
		Deduct –		
1,221,4	567,9	Net remittances of Railway Capital to India	941,3	422,4
	+645,1	NET AS		—47,8

It was anticipated that the net charge brought to account as Expenditure in India, on account of Exchange on sterling transactions, and remittances between India and England, would exceed the Exchange on the Secretary of State's Bills drawn during the year chiefly by reason of a reduction in the Cash Balances of the Home treasury The Actuals shew that the balances were considerably enlarged by increased deposits and smaller withdrawals by the Railway Companies, and by enhanced drawings by the Secretary of State, but owing to smaller remittances of Railway Capital to India, the net charge for Exchange was only slightly less than that included in the drawings of the year

270 The large receipts under *Miscellaneous* include 150,0, representing the repayment of a special loan granted in the previous year, and 31,4, the balances of certain Military Prize Funds, written off to Government, as already stated in para 263

Sections R and RR.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

		Budget	Accounts
INDIA	Loans to Native States, &c. (Imperial)	75,1—705,0	121,5—477,4
	Loans and Advances (Provincial)	61,0—258,8	258,7—500,9

271. The following are the details of the Imperial Section of the Accounts:—

1889-90 Budget			1889-90 Accounts	
Amount advanced	Amount repaid		Amount advanced	Amount repaid
	8,8	Loans to Native States		8,0
	1,8	Advances for Ceylon Cable		1,8
701,0	63,0	Loans to Presidency Corporations and Port Trusts	472,3	106,8
	,5	" Mofussil Municipalities		,5
		District and other Local Committees	1,1	1,0
1,0	1,0	" Landholders and Notabilities	1,3	1,0
		Advances to Cultivators	2,7	2,4
705,0	75,1	TOTAL AS ABOVE	477,4	121,5

272. The only differences here that require explanation are those connected with the *Presidency Corporation and Port Trusts*. The particular bodies concerned are the Calcutta and Bombay Port Trusts and the Madras Harbour Board, for which the advances provided in the Budget were 549,0, 35,0 and 120,0 respectively. The actual amounts taken however, were 378,3, 23,0 and 71,0. As regards the recoveries, the Bengal and Madras Budgets expected 33,2 and 10,0, respectively, payable by the Calcutta Municipality and Port Trust, and by the Madras Board, which were received in full. In Bombay the ordinary recoveries only were provided for, but the Actuals include a repayment of 35,8 by the Port Trust in liquidation of the loans under Acts I of 1873 and VI of 1879, and some adjustments aggregating 7,1 for land taken up by Government from the Trust.

273. The following are the particulars of the Provincial and Local Loans Account:—

1889-90 Budget			1889-90 Accounts	
Amount advanced	Amount repaid		Amount advanced	Amount repaid
181,9	16,2	Loans to Mofussil Municipalities	177,4	31,9
48,0	2,0	Do. Port Fund	15,0	2,1
20,0	4,8	Do. District Committees		4,9
8,9	38,0	Do. Landholders, &c.	18,2	21,6
		Advances to Cultivators	260,2	164,1
		under Special Laws	30,1	31,1
258,8	61,0	TOTAL AS ABOVE	500,9	258,7

274. The larger sums included in the advances to *Municipalities* were 64,4 and 40,1 respectively to the Agra and Allahabad Municipalities for water works, 30,0 to the Nagpur Municipality, and 15,0 to Peshawar. The 15,0 entered against *Port Funds* was advanced to the Karachi Port Trust. As regards *Advances to Cultivators, &c.*, the provision for them was made under the head "Q.—Deposits and Advances," as already stated in para. 266, for a net sum of 166,3, but the Actuals amounted to 95,1 only, owing chiefly to smaller advances in Bengal and the Punjab, and larger recoveries in the North-Western Provinces and Bombay.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1889-90			England, 1889-90			Total 1889-90		
	Budget	Revised	Accounts	Budget	Revised.	Accounts	Budget	Revised	Accounts
Guaranteed Companies									
B B & C I	+73,3	+114,6	+136,5	—200,0	+84,5	+90,8	—126,7	+199,1	+227,3
G I P	+192,5	+270,4	+293,8	—612,0	—207,8	+133,4	—419,5	+62,6	+427,2
M	+18,4	+39,0	+45,9	—103,0	+52,4	+64,9	—84,6	+91,4	+110,8
S. I	+67,1	+93,4	+89,8	—64,0	—19,8	—44,5	+3,1	+73,6	+45,3
	+351,3	+517,4	+566,0	—979,0	—120,7	+244,6	—627,7	+396,7	+810,6
Subsidized Companies									
S M	—256,7	—271,2	—281,2	—43,5	—77,2	—76,1	—300,2	—348,4	—360,3
I M	—421,6	—344,8	—335,0	—568,5	+393,4	+399,7	—990,1	+48,6	+64,7
B Central	—14,5	—17,6	—13,5	—502,0	—502,1	—502,0	—516,5	—519,7	—515,5
B Nagpur	—879,9	—862,5	—867,6	—448,7	—370,7	—322,7	—1,328,6	—1,233,2	—1,190,3
R Kumaon		—7,1	—7,0		—40,0	—17,8		—47,1	—24,8
	—1,572,7	—1,503,2	—1,507,3	—1,562,7	—596,6	—519,9	—3,135,4	—2,099,8	—2,026,2
Total	—1,221,4	—985,8	—941,3	—2,541,7	—717,3	—274,3	—3,763,1	—1,703,1	—1,215,6

275 As explained in former reports, these are all net sums The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used The English figures represent the capital deposited by the Companies with the Secretary of State, less payments made therefrom for stores, establishment charges, &c These figures are necessarily exposed to great fluctuations The withdrawals by the Guaranteed Companies in India for Capital Expenditure were less than anticipated in the Budget by 115,2 on the Great Indian Peninsula Railway and 33,1 on the Bombay, Baroda and Central India Railway These withdrawals vary generally with the progress of the works on hand and the changes in the programme of the Companies, and it is observed that on the former Railway certain works were being rapidly pushed forward at the end of the year, and the construction of the Byculla Station was delayed owing to difficulties connected with the removal of a water-main running through the station yard The repayments by the Companies in India exceeded the Budget by 57,7, chiefly on the Bombay Baroda, Madras and South Indian Railways As regards the capital of subsidized Companies, there were no receipts in India on this account, but the payments generally compare well with the Budget, except for the Indian Midland Railway of which several sections under construction were opened for traffic early in the year

276 In England a sum of 1,633,6 in excess of the Budget was received from Companies on account of subscribed capital, while debentures for 200,0 and 213,7, respectively, of the Bombay Baroda and South Indian Railways were renewed, instead of being replaced by fresh capital A sum of 5,3 was also received from the several Railways on account of transfer fees and miscellaneous refunds The payments for stores, &c, were 626,8 less than had been provided for at the beginning of the year

Section T.—REMITTANCES.

	1889-90 Budget	1889-90 Revised	1889-90 Accounts
Money order (net)			+25,4
Other Local Remittances (net)			+14,7
Other Departmental Accounts (net)	+1,0	—3	—2,0
Accounts between Civil and other Departments (net)—			
Post Office			+3,1
Telegraph			+1
Marine			—5
Military		+100,0	—47,1
Public Works		+590,0	+25,5
Remittance Account between England and India (net)	+12,8	+12,5	—38,1
TOTAL	+13,8	+732,2	—18,9

277. The 25,4 against the first item represents money orders issued but not paid on 31st March 1890. The following figures shew that there is a steady growth in the business of the Department:—

		Issued	Paid
1886-87	Money order transactions	10,538,9	10,519,1
1887-88	Money order transactions	11,665,7	11,660,7
1888-89	Money order transactions	12,781,4	12,758,2
1889-90	Money order transactions	14,418,5	14,393,1

The other figures entered in this group are the net result of very large transactions, but there is nothing special to record in respect of them.

Section U.—SECRETARY OF STATE'S BILLS.

	1889 90 Budget	Revised	Accounts
Drawings	14,689,9	15,400,9	15,474,5
Payments	14,690,9	15,509,3	15,603,0

278 The following are the amounts of bills and transfers drawn during the year by the Secretary of State —

			£	Rx	Rate in Pence
On account of allotments in	April	1889	1,307,7	1,931,9	16 24
" "	May	"	1,801,8	2,667,5	16 21
" "	June	"	1,251,0	1,862 3	16 12
" "	July	"	1,211 4	1,796,4	16 18
" "	August	"	1,228,9	1,816,7	16 24
" "	September	"	952,3	1,400,5	16 32
" "	October	"	1,325,1	1,933 5	16 45
" "	November	"	968,5	1,385 6	16 78
" "	December	"	1 099,4	1,563,4	16 88
" "	January	1890	1,565,5	2,178,4	17 25
" "	February	"	1,095,5	1,539,9	17 07
" "	March	"	1,667,4	2,342,6	17 08
			15,474,5	22,418,7	16 56

The sales in 1889-90 were large owing to a great scarcity in the Indian money markets during a considerable part of the year The improvement in the demand was connected to some extent with an unusually good harvest in Burma Of the total allotments aggregating 22,418,7, a sum of 12,536,0 was made by telegraphic transfers

279 The payment account of the year is as follows —

	£	Rx
Bills of 1888 89 outstanding on 1st April 1889	179,2	262,4
Bills drawn in 1889 90 as entered above	15 474,5	22,418,7
Total bills for payment	15 653 7	22 681,1
Bills paid in 1889-90	15 603,0	22 609 8
Bills outstanding on 1st April 1890	50,7	71,3

Section V.—CASH BALANCE.

	1889-90 Budget	Revised	Accounts
BALANCE ON 1ST APRIL 1889—			
India	12,900,0	13,305,2	13,305,2
England	3,849,8	3,259,9	3,259,9
TOTAL	16,749,8	16,565,1	16,565,1
BALANCE ON 31ST MARCH 1890—			
India	12,553,3	14 596,9	14,748,8
England	2,146,7	4,503,8	5,402,9
TOTAL	14,700,0	19,100,7	20,151,7
Increase (+) or decrease (—) of balance on 31st March 1890	—2,049,8	+2,535,6	+3,586,6

280 The above difference is distributed between India and England in the following proportions —

	1889 90 Budget	Revised	Accounts
India	—346,7	+1,291,7	+1,443,6
England	—1,703,1	+1,243,9	+2,143,0
TOTAL	—2,049,8	+2,535,6	+3,586,6

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General Statement of

[Rx 1 is recorded for every 10 Rupees in respect of

	For details, see Abstract	RECEIPTS			
		Accounts, 1888 89	Budget Estimate 1889 90	Revised Estimate, 1889 90	Accounts, 1889 90
		Rx	*Rx*	*Rx*	*Rx*
Revenue—					
Principal Heads of Revenue—					
Land Revenue		23 016 404	23,391,700	23 817,300	23,981,399
Opium		8 562,319	8,260 000	8,546 400	8,583 056
Salt		7,675 634	8,029 900	8 192 500	8,187,739
Stamps		3 927,088	3 959 500	4 060,500	4 087,908
Excise		4 705 346	4 727,300	4,857,100	4 891,894
Other Heads		8,333,970	8,575,400	8 970 700	9,129,817
TOTAL PRINCIPAL HEADS	A	56 220 761	56 943 800	58,424 800	58,861,813
Interest	„	841,822	734,200	867,700	873,201
Post Office, Telegraph, and Mint	„	2,244,826	2,328,700	2,339 700	2,337,624
Receipts by Civil Departments	„	1,507 961	1,464,200	1 518,700	1,556,372
Miscellaneous	„	1,792,778	1,340 300	1,325 500	1,264 409
Railways	„	15,520 696	16,680,500	16,503,300	16 605,601
Irrigation	„	1,900,718	1,889,300	1,985,300	1,991,078
Buildings and Roads	„	604,753	603 700	649 200	650,398
Receipts by Military Departments	„	1 062,363	944,600	1,022,100	944,707
TOTAL REVENUE		81,696,678	82,935,300	84,636,300	85,085,203
Debt, Deposits, and Advances					
Permanent Debt (net Incurred)	C	13,487,881	5,871,400	5,077,400	5,129,018
Unfunded Debt (net Incurred)	„	990,374	629,700	14,100	
Deposits and Avdances (net)	„		..	891,700	1,049,671
Remittances (net)	„		43,800	732,200	
Secretary of State's Bills drawn	„	14,262,859	14,689 900	15 400,900	15,474,496
TOTAL RECEIPTS		110,437,792	104,170,100	106,752,600	106,738,388
Balance on 1st April—India		13,883,701	12,900,001	13,305,189	13,305,189
England £		5,900,697	3,849,797	3,259,933	3,259,933
GRAND TOTAL		130,222,190	120,919,898	123,317,722	123,303,510

Accounts and Estimates

transactions in *India*, including those of "Exchange]

	For details, *vide* Abstract	DISBURSEMENTS			
		ACCOUNTS, 1888-89	BUDGET ESTIMATE, 1889-90	REVISED ESTIMATE, 1889-90	ACCOUNTS, 1889-90
		Rx	*Rx*	*Rx*	*Rx*
Expenditure—					
Direct Demands on the Revenue	B	9 737 896	9,730,000	9 014,500	8 509 651
Interest	"	4 712 259	4 358 600	4 262 300	4 240 963
Post Office, Telegraph, and Mint	"	2 140 511	2 265 300	2 205 100	2,228 504
Salaries and Expenses of Civil Departments	"	13 013 543	13 291 700	13 282 500	13,255 406
Miscellaneous Civil Charges	"	4,884 376	4 827 700	4 818 700	4 814 253
Famine Relief and Insurance	"	78 336	100,500	607 500	600 000
Construction of Railways charged against Revenue (in addition to that under Famine Insurance)	"	22 401	10 700	5 000	4 974
Railway Revenue Account	"	17,754 058	18 713 100	18,406 900	18 158 202
Irrigation	"	2 6[illegible],9[illegible]4	2 614 700	2 709 300	2 052 707
Buildings and Roads	"	5,310 732	5 482 400	5 439 400	5 412 189
Army Services		20,[illegible]01 541	20 974 700	20 933 600	20 677 814
Special Defence Works	"	750 505	1 10[illegible] 000	758 400	689 481
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		81,374 542	83,469 800	82 174 100	81,924,174
Add—Provincial Surpluses that is portion of Allotments to Provincial Governments not spent by them in the year	End of B	+356 805	+47,000	+390 600	+570,131
Deduct—Provincial Deficits that is portion of Provincial Expenditure defrayed from Provincial balances	"	—71 687	—687 800	—38 100	—21 135
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		**81,659,660**	**82,829,000**	**82,826,600**	**82,473,170**
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	1 638 001	4,080,500	3,468,100	3 1[illegible]3,390
Capital charge involved in Redemption of Liabilities	End of B	10,336 049			
Debt, Deposits, and Advances—					
Unfunded Debt (net)	C				69,616
Deposits and Advances (net)	"	354 414	10,700		
Loans to Native States Presidency Corporations, &c (net Payments)	"	560,978	620 900	409,000	355 905
Loans and Advances by Provincial Governments	"		197 800	300 000	242,249
Capital of Railway Companies (net Payments)	"	4 0[illegible]1,539	3 763 100	1,703,700	1,215 592
Remittances (net)	"	39 455			18 897
Secretary of State's Bills paid	"	15,0[illegible]0 972	1[illegible] 600 000	15 509 300	15 60[illegible],907
TOTAL DISBURSEMENTS		113,657,068	106,210,000	104,217 000	103 151,816
Balance on 31st March—India		13,305 189	12,553 301	14,596 889	14,748,821
England £	.	3,259,933	2 146,697	4,503,833	5 402,873
GRAND TOTAL		130,222,150	120,919,898	1[illegible]3,317,722	123 303 510

Revenue	81,696,678	82 935,300	84,636,300	85,085 [illegible]03
Expenditure chargeable thereon	81,659,660	82 [illegible]9 000	8[illegible] 826,600	82,473,170
Surplus (+) or Deficit (—)	+37 018	+106 300	+1,809 700	+2,612,033

Abstract A.—*Details*

[Rx 1 is recorded for every 10 Rupees in respect of
The figures in thick type are those

HEADS OF REVENUE	BUDGET ESTIMATE, 1889-90					
	INDIA			England	Exchange *	Total
	Imperial	Provincial	Local			
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
A.—Principal Heads of Revenue						
I —Land Revenue	14,918,400	8,340,900	132 400			23,391,700
II —Opium	8,260,000					8,260,000
III —Salt	8,007,300	22,600				8,029,900
IV —Stamps	1 155 400	2,804,100				3 959,500
V —Excise	3,542,900	1,183,700	700			4,727,300
VI —Provincial Rates	600	677,000	2,580,400			3,258 000
VII —Customs	1,402,500	15,900				1,418,400
VIII —Assessed Taxes	875,700	639 600				1 515,300
IX —Forest	636,300	633,300				1,269 600
X —Registration	166,900	164,200				331,100
XI —Tributes from Native States	783 000					783,000
TOTAL	39 749,000	14,481,300	2,713,500			**56,943,800**
B —XII —Interest	597,600	75 000	17,700	30,000	13 900	**734,200**
C —Post Office, Telegraph, and Mint						
XIII —Post Office	1,341,000	1,000	6,000			1,348,000
XIV —Telegraph	730,800	500		14,200	6,600	752,100
XV —Mint	228,600					228,600
TOTAL	2 300 400	1 500	6,000	14 200	6,600	**2,328,700**
D —Receipts by Civil Departments						
XVI —Law and Justice { Courts of Law	25,800	300,500	500			326 800
XVI —Law and Justice { Jails	36,100	234,000				270,100
XVII —Police	24,700	227 100	94,200			346,000
XVIII —Marine	67 300	117,300	100			184,700
XIX —Education	800	129 900	81,700			212,400
XX —Medical	500	35,500	16,500	2,500	1,200	56,200
XXI —Scientific and other Minor Departments	3 100	48,500	15 500	600	300	68,000
TOTAL	158,300	1,092 800	208 500	3,100	1,500	**1,464,200**
E —Miscellaneous						
XXII —Receipts in aid of Superannuation &c	237 400	38,500	100	98,400	45,700	415,100
XXIII —Stationery and Printing	1 600	44,000				45,600
XXIV —Exchange	527 300					527,300
XXV —Miscellaneous	63 800	139 300	125,500	2,500	1 200	332,300
TOTAL	845,100	221 800	125,600	100,900	46,900	**1,340,300**
H —Railways						
XXVI —State Railways (Gross Earnings)	11,516,200	1,587,000		200	100	13,103,500
XXVII —Guaranteed Companies (net Traffic Receipts)	3 560 000					3,560,000
XXVIII —Subsidized Companies (Repayment of Advances of Interest)	23,000					23,000
TOTAL	15 099 200	1,587,000		200	100	**16 686,500**
J —Irrigation						
XXIX —Major Works						
Direct Receipts	493,600	596,500				1,090,100
Portion of Land Revenue due to Irrigation	629,400					629,400
XXX —Minor Works and Navigation	32,600	135 300	1 900			169,800
TOTAL	1,155,600	731 800	1,900			**1 889,300**
K —Buildings and Roads						
XXXI —Military Works	38,900					38,900
XXXII —Civil Works	10,200	291,800	225,100	25,700	12,000	564,800
TOTAL	49 100	291,800	225,100	25,700	12,000	**603 700**
L —Receipts by Military Departments						
XXXIII —Army						
Effective	829,400			33,500	15 600	878,500
Non Effective	56 600			6,500	3,000	66,100
TOTAL	886,000			40,000	18 600	**944,600**
TOTAL REVENUE	60,840,300	18,483,000	3,298,300	214,100	99,600	**82,935,300**

* The columns headed " Exchange" shew, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

of Revenue.

ransactions in *India*, including those of "Exchange]
which appear in the General Account

REVISED ESTIMATE, 1889-90						ACCOUNTS, 1889-90					
INDIA			England	Exchange *	Total	INDIA			England	Exchange *	Total
Imperial	Provincial	Local				Imperial	Provincial	Local			
Rx.	*Rx*	*Rx*	£	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	£	*Rx*	*Rx*
14,726,800	8,962,600	127,900			23,817 300	14 850 880	9,012,510	118,009			23,981,399
8,546,400					8,546,400	8,583,056					8,583,056
8,156,900	35 600	•			8,192,500	8,152,136	35,603				8,187,739
1,186,900	2,873 600				4 060 500	1,194,054	2,893,854				4 087,908
3,622,000	1,214 200	1,200			4 837,400	3,660,706	1 2 9 720	1 468			4,891,894
600	683,000	2 662,300			3,345,800	575	68 ,517	2,7 3,963			3,410 055
1,472,100	15,200				1,487 300	1,490 493	16,193				1,506 686
899,400	667,700				1,567 100	914 873	680,401				1,595 274
749,000	697,400				1,446 400	760,905	716,398				1,480,303
174,400	172,300				346 700	177 986	175,866				353,792
777,400					777 400	777,707					777,707
40,311,900	15,321,600	2,791,300			**58,424,800**	40 572 371	15,446,002	2,843 440			**58,861,813**
585,600	69,600	17,800	134 300	60,400	**867,700**	580,748	69 651	17 804	135 633	60 865	**873,201**
1,297,900	1,000	5,400	16,400	7 400	1,304 300	1,294 751	969	5,527	16 601	7 450	1 301,247
744,000	500				768,300	74- 408	406				766 865
267 100					267,100	269 512					269 512
2,309 000	1 500	5,400	16,400	7,400	**2,339,700**	2,306 671	1 375	5,527	16 601	7 450	**2,337,624**
23,000	324 400	900			348 300	22,809	379 016	1,079			353 804
43,300	232 500				275 800	42 737	240 870				280 613
36,900	236,100	100,200			367 200	26 959	240 550	98,973			366,438
73 700	115 800	100			189 600	86 505	115,939	26			202 470
1,500	129 500	71,700			20 ,700	1,504	1-7,984	72 060			201,548
700	38 200	17 000	2,600	1,200	59,700	485	36 812	17 5 5	2,701	1,212	58 735
5,800	52,100	16,300	800	400	75,400	0,769	53 454	19,833	489	219	83,704
178,000	1, 28,600	206 200	3,400	1,600	**1,518,700**	190 768	1 151,537	209 446	3,190	1 431	**1,556,372**
181,500	39 000	100	104,100	46 800	371 500	184 506	38 824	98	104,363	46,833	374,624
26,700	43,200				69 900	27 184	43,326				70,510
453,400					453 400	386 744					386,744
133,500	157,000	135,000	3 600	1 600	430 700	129 49-	160,800	135,840	4 417	1,082	432,531
795,100	239,200	135,100	107,700	48 400	**1,325,500**	727,926	247,950	135,938	108 780	48,815	**1,264,409**
11,690,200	1,669,800		200	100	13,360 300	11 728,444	1,659,087		230	103	13 387,864
3,100,000					3 100, 00	3 168,634					3,168 634
43,000					43,000	49,012			63	28	49,103
14 833,200	1,669 800		200	100	**16,503,300**	14 946 090	1 659,087		293	131	**16,605,601**
535,500	615,500				1 151 000	527,926	604,658				1,132,584
669,400					669 400	689,766					689,766
36,500	125,700	2,700			164 900	37 174	127,637	3,917			168,728
1,241,400	741,200	2,700			**1,985,300**	1,254,866	732,295	3 917			**1,991,078**
40,400					40 400	43 519					43,519
49,900	281,900	240,000	25,500	11,500	608,800	50,295	285,634	233,033	26,172	11,745	606,879
90,300	281,900	240,000	25,500	11,500	**649,200**	93,814	285,634	233,033	26 172	11,745	**650,398**
901,400			35 700	16,100	953,200	826,804			36 466	16,364	870 634
56,600			8,500	3,800	68,900	52,566			8 633	3,874	65,073
958,000			44 200	19,900	**1,022,100**	879,370			45,099	20,238	**944,707**
61,303,400	19,453,400	3,398,500	33 ,700	140,300	**84,636,300**	,561,124	19,588,531	3,449,105	335,768	150,675	**85,085,203**

Abstract B.—*Details*

[Rx 1 is recorded for every 10 Rupees in
The figures in thick type are those

	Budget Estimate, 1889-90					
	India			England	Exchange †	Total
	Imperial	Provincial	Local			
	Rx	Rx	Rx	£	Rx	Rx
A —Direct Demands on the Revenues						
1 —Refunds and Drawbacks	153,500	61,300	6,300			221 100
2 —Assignments and Compensations	571,600	969,800				1,541,400
Charges in respect of Collection, *viz*						
3 —Land Revenue	293,200	2,498,100	836,500	900	400	3,629,100
4 —Opium (including cost of Production)	2,362,700			1,100	500	2,364,300
5 —Salt (including cost of Production)	459 400	2 500		100		462,000
6 —Stamps	—12 100	97 200		33 600	15,600	134,300
7 —Excise	114 600	39 500		100		154,200
8 —Provincial Rates		50 000	10,500			60,500
9 —Customs	49,700	88,300		200	100	138,300
10 —Assessed Taxes	15 000	13 800				28,800
11 —Forest	364 700	433 500		2,100	1,000	801,300
12 —Registration	97,800	96,900				194,700
Total	4,470 100	4 350 900	853 300	38,100	17,600	**9,730,000**
B —Interest						
13 —Interest on Debt* other than that charged to Railways and Irrigation Works	290,900	57,300		2,426,500	1,128,300	3,903,000
14 — Interest on other Obligations	452,400	400	2 100	500	200	455,600
Total	743 300	57,700	2,100	2,4[illegible]7,000	1 1[illegible]8 500	**4,358,600**
C — Post office, Telegraph, and Mint						
15 —Post Office	1 157,600	41,400	71,100	90,600	42,100	1,402 800
16 —Telegraph	600,500	500		110,200	51,200	702,400
17 —Mint	84 800			12,500	5,800	103,100
Total	1,842,900	41 900	71,100	213,300	99,100	**2,268,300**
D —Salaries and Expenses of Civil Departments						
18 —General Administration	610,400	717,700	89,200	247,500	115,100	1,779,900
19 —Law and Justice { Courts of Law	93,500	2,624,700	500	2,600	1,200	2,722,500
{ Jails	165,900	675,900				841,800
20 —Police	959,700	2,673 200	312,100			3,945 000
21 —Marine (including River Navigation)	315,500	137,000	2 600	86,600	40,300	582,000
22 —Education	17,300	751,900	583,100	1,400	700	1,354 400
23 —Ecclesiastical	163,600			300	100	164,000
24 —Medical	40 900	567,100	173 900	7,000	3,300	792,200
25 —Political	585,900	56,100		27,300	12 700	682,000
26 —Scientific and other Minor Departments	245 600	118,600	[illegible]9,600	22,900	10,700	427,400
Total	3 198,300	8,[illegible]	1 191 000	395 600	184,100	**13,291,200**
E —Miscellaneous Civil Charges						
27 —Territorial and Political Pensions	504,300			12,600	5,900	522,800
28 —Civil Furlough and Absentee Allowances	9 100			217,000	100,900	327,000
29 —Superannuation Allowances and Pensions	85,900	671,100	2,300	1,630,000	758,000	3,147,300
30 Stationery and Printing	67,000	385 400	5,200	47,000	21,900	526,500
32 —Miscellaneous	56,500	105,000	91 200	32,000	14,900	299,600
Total	7 2,800	1,161 500	98 700	1,938,600	901,600	**4,823,200**
F —Famine Relief and Insurance						
33 —Famine Relief						
35 —Construction of Protective Irrigation Works		20,500				20,500
36 —Reduction of Debt	80,000					80,000
Total	80,000	20,500				**100,500**
Carried over	11,057,400	13 954,700	2,216,200	5,012,600	2,330,900	**34,571,800**

	Budget Estimate, 1889 90			
	India	England	Exchange	Total
	Rx	£	Rx	Rx
* The "Interest on Debt" is distributed as follows —				
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	348,200	2,426,500	1,128,300	3,903,000
Under Railway Revenue Account	2,759,800	908,700	422,600	4,091,100
Under Irrigation	1,065 100			1,065,100
Total	4,173,100	3,335,200	1,550,900	**9,059,200**

† See foot-note to Abstract A, p 388

of Expenditure.

respect of transactions in *India* including those of "Exchange]
which appear in the General Account

Revised Estimate, 1889-90						Accounts 1889-90					
India			England	Exchange †	Total	India			England	Exchange †	Total
Imperial	Provincial	Local				Imperial	Provincial	Local			
Rx	Rx	Rx	£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx
167,400	64,100	7,500			239,000	168,602	67 734	4,639			240,975
575,400	976,000				1,551,400	569,193	975,255				1,544,448
304,100	2,457,800	870,100	6 0	300	3 632,900	296 891	2,459,079	867 662	388	174	3 624 194
1,653,900			1,100	500	1 655 500	1,603 596			1,043	468	1,605,107
410,800	9 800		200	100	420,900	407,009	5,453		210	94	412,766
— 12,000	96,700		34,500	15,500	134 700	—10 481	96,322		33,499	15,033	134,373
114,800	39,100		200	100	154 00	116,523	40 006		145	65	156,739
	44,200	10,700	•		54,900		44 257	10 818			55,075
48,700	85,700		100		134 500	48,616	80,377		19	9	135,021
14 600	13 400				28 000	14 347	13 334				27,681
373 300	439,900		1,700	800	815 700	360 144	417 390		1,726	775	780,035
96,800	90,000				192 800	96 920	96 311				193,237
3,747,800	4 322,700	888,300	38,400	17,300	**9,014,500**	3,671,366	4,301,518	883 119	37,030	16 618	**8,909,651**
278,800	53,300		2,402,300	1,081,000	3 815 400	272,710	51 914		2,402,302	1,078 031	3,804,957
444,200		2,300	300	100	446 900	433 007	407	2 337	176	79	436 006
723,000	53 300	2,300	2 402 600	1 081 100	**4,262,300**	705 717	5 321	337	2 402 478	1,078 110	**4,240,963**
1,148,000	41,100	72,200	72 300	32 500	1 366 100	1 159,686	41,266	71,305	72 036	32 3 6	1 376,610
572 100	500		101 600	45 00	719 900	571 170	154		104 387	40 844	731,355
102,300			11 600	5,200	119,100	103,016			12 089	5 4 5	120,530
1,822,400	41,000	72,200	185,500	83 400	**2,205,100**	1 842,37-	41 720	71 305	188 512	84 595	**2,228,504**
590,300	737,000	77,600	240,800	108,400	1,754 100	596 965	734 134	80 019	239 845	107 630	1 759 193
94 100	2 107 700	700	4,200	1,900	2,718 600	98,433	2 611 033	903	4,035	1,811	2 716 275
164,700	687 900				85- 000	159,730	697 940	21	..		857,691
934,300	2,639,800	312 100			3 880,200	950 109	2,627 92-	300 623	..		3,887 564
345 600	105 600	3,500	110 3 0	49 600	674 000	326,862	17 -49	3 964	106,844	47 946	657,865
15,600	7-8 400	557 100	1,000	700	1 303 400	15 500	733 2-1	505,--8	1 572	705	1,316 280
159,200			500	200	159 900	160 77			546	245	161 068
36,200	558 100	177,500	6 600	3,000	781,400	34 988	558,708	182,12	6 432	2 913	785,243
633 100	52 200		23 200	10 500	719,000	564,533	5-,996	44	25,968	11,6 3	655 254
253 900	118 100	26 200	30 700	13,800	44- 700	255,767	117 -94	26,377	27 285	1-,244	438 967
3,227 000	8,294,800	1,154 700	417 900	188,100	**13,282,500**	3,163,184	8,305,527	1 168 961	412,587	185,147	**13,235,406**
527,900			10 000	8,600	555,500	515,656			13 7 4	6 172	53 582
1,600			204,700	92,100	298 400	2 016			203 941	9 518	297 4/5
88 300	697 600	2 400	1,63 ,000	734 000	3,153 300	85,608	697,107	2 884	1,6-- 370	72) 386	3,140,361
100,500	388,800	5,300	4 00	70,700	561,300	90 432	30- 3	6 450	45 012	20 603	558,730
55,000	85,300	101 500	20 500	11,900	280,200	52, 03	84,314	107, 81	25 841	11,596	-82,13-
773,300	1,171,700	109,200	1 927,200	967 300	**4,848,700**	746 475	1 176 604	117 15	1,914 8 4	850 275	**4,814,283**
	87,500	12,500			100 000		57,541	10,747			68,288
74,000					74 000	71,457					71,457
433,500					433, 00	460 55					460,255
507,500	87,500	12,500			**607,500**	53 ,712	57 541	10,747			**600,000**
10,801,000	13,971,600	2,239,200	4 971,600	2,237,200	**34,220,600**	10,660,820	13 035,3-1	2,253,484	4,955,431	2,223 745	**34,028,807**

Revised Estimate, 1889-90				Accounts, 1889-90			
India	England	Exchange	Total	India	England	Exchange	Total
Rx	£	Rx	Rx	Rx	£	Rx	Rx
332,100	2,402,300	1,081,000	3,815,400	324,624	2,402,302	1,078,031	3,804 957
(a)2,769,900	914,100	411,400	4,095,400	(a)2,764 468	(b)914,022	410 166	4,088,056
1,061,100			1,061,100	1,060 083			1 060 683
4,163,100	3,316,400	1,492,400	8,971,900	4,149,775	3,316,324	1,488,197	8,954,296

Abstract B —*Details*

[Rx 1 is recorded for every 10 Rupees

Heads of Expenditure	Budget Estimate, 1889-90					
	India			England	Exchange *	Total
	Imperial	Provincial	Local			
	Rx	*Rx*	*Rx*	£	*Rx*	*Rx*
Brought forward	11,057,400	13 954,700	2,216,200	5,012,600	2,330,900	34,571,800
G —37 —**Construction of Railways** (charged against Revenue in addition to that under Famine Insurance)		10,200				**10,200**
H —Railway Revenue Account						
38 —State Railways						
Working Expenses	6,055 200	818,900				6,874,100
Interest on Debt	2,28[illegible] 400	474 400		86[illegible],400	400,600	4 011,800
Annuities in purchase of Railways				1,687 800	784,[illegible]00	2,472,600
Interest on Capital deposited by Companies	19 400			680 400	316 400	1,016,200
Interest chargeable against Companies on Advances				47 300	22,000	69 300
39 —Guaranteed Companies						
Surplus Profits, Land and Supervision	650 000					650,000
Interest	30 100			2,3[illegible]7,000	1,082 000	3,439 100
40 —Subsidized Companies Land &c	73 000	14 500				87,500
41 —Miscellaneous Railway Expenditure	66 000	16 500				82,500
Total	9 179 100	1 324,300		5 603 900	[illegible],605 800	**18 713,100**
J.—Irrigation						
42 —Major Works						
Working Expenses	3[illegible]2,400	369 500				691,900
Interest on Debt	550,[illegible]00	514 300				1,065,100
43 —Minor Works and Navigation	289 600	556 900	2,400	6,000	2,800	857,700
Total	1 [illegible]62 800	1 440 700	2,400	6 000	2 800	**2,614,700**
K —Buildings and Roads						
44 —Military Works	1,134 000			16 000	7 400	1,157,400
45 —Civil Works	638,100	1 970,900	1 502 700	145,600	67,700	4 325,000
Total	1 77[illegible] 100	1 970,900	1 50[illegible] 700	161 6[illegible]0	75,100	**5,482,400**
L.—Army Services						
46 —Army						
Effective	14 231,900			1,947 800	905,700	17,085,400
Non Effective	875,100			[illegible],057,500	950,700	3,889 300
Total	15 107 000			4 005 300	1,962,400	**20,974,700**
L L - Special Defence Works						
47 —Special Defence Works	545 0[illegible]0			380,800	177,100	**1,102,900**
Total Expenditure Imperial and Provincial	38,823,400	18,700,800	3,7[illegible]00	15,170 200	7,054,100	83,469,800
Transfers between Provincial and Local		+366 [illegible]	—366 200			
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+21,200	+25 800	}		—640,800
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances		—60[illegible],200	—82,600	}		
Total Expenditure charged against Revenue	38,823,400	18,483,000	3 298,300	15,170,200	7,054,100	**8[illegible],829,000**

	Budget Estimate, 1889-90			
	India	England	Exchange	Total
	Rx	£	*Rx*	*Rx*
N —Expenditure not charged to Revenue—				
Capital Expenditure on Railways and Irrigation Works—				
48 —State Railways	1,697,100	1,273,000	591,900	3,562,000
49 —Irrigation Works	527,500			527,500
Total	2,224,600	1,273,000	591,900	**4,089,500**

of Expenditure—continued

in respect of transactions in *India*, including those of "Exchange"]

Revised Estimate, 1889-90						Accounts, 1889-90					
India			England	Exchange	Total	India			England	Exchange	Total
Imperial	Provincial	Local				Imperial	Provincial	Local			
Rx	*Rx*	*Rx*	£	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	£	*Rx*	*Rx*
10,801,000	13,971,600	2,239,200	4,971,600	2,237,200	34,220,600	10,660,826	13 935,321	2,253 484	4,955,431	2,223,745	34,028,807
	5,900				5,900		4 974				4,974
5,048,200	847 500				6,795,700	6,013,751	850,688				6 864,439
2,273,600	476,900		861,500	387 700	3 999 700	2,268,141	476,912		861,500	386,597	3,993,150
			1,687,800	759 500	- 447 300				1,687,780	757,390	2,445,170
19,400			670,600	301,700	991,700	21,465			670 557	300,912	992,934
			52,600	23,700	76 300				52 522	23,569	76,091
467,900					467 900	472,885					472,885
10,200			2,337,100	1,051,700	3,399 000	9,468			2 337 058	1,048,753	3,395,279
59 500	14 600				74,100	54 557	14 573				69,130
136,200	19 000				155 200	129,231	19 893				149,124
8,915 000	1 358,000		5,609 600	2,524,300	**18,406,900**	8,969,498	1 362,066		5 600 417	2 517,221	**18,458,202**
353 600	370,700				724,300	350 249	368 309				727,558
548,300	51[illegible]00				1,061 100	548 144	51 539				1,060,683
340,600	578 200	4,100	700	300	9 3,900	293 571	565 260	4,617	703	315	864,466
242 500	1,461,700	4 100	700	300	**2,709,300**	1 200 964	1,416,108	4 617	703	315	**2,652,707**
1,134 800			16,000	7 200	1,158 000	1,118,756			13,603	6 104	1,138,463
635,200	1,965 600	1,493 300	115 400	51 900	4,281 400	628,594	1,945,626	1 536 444	112 553	50 509	4,273,726
1,790,000	1 965,600	1,493 300	131,400	59,100	**5,439,400**	1 747 350	1 945,626	1 536 444	126,156	56 013	**5,412,189**
14,042,200			2,071,800	932,300	17 046 300	14 037,013			1,904,003	854,420	16 795 436
907 800			2,054,800	924,700	3 887,300	907 082			2 053,700	9-1 596	3 882,378
14,950,000			4,126,000	1 857 000	**20,933,600**	14,944,095			3 957 703	1 776 016	**20,677,814**
406,000			243,000	109 400	**758,400**	400 436			199 513	89 532	**689,481**
38,104,500	18,762,800	3,736,600	15,082,900	6,787,300	82,474,100	37,923,169	18,694,095	3,794,545	14 848,923	6,663,442	81,924,174
	+ 368 000	—368,000					+ 402,143	—402,143			
	+ 353,900	+ 36,700			} + 35-,500		+ 504 615	+ 65,516	}		548,996
	—31,300	—6,800					—12,322	—8,813			
38,104,500	19,453,400	3,398,500	15,082,900	6,787,300	**82,826,600**	37,923,169	19 588,531	3 449,105	14 848,9-3	6,663 442	**82,473,170**

Revised Estimate, 1889-90				Accounts, 1889-90			
India.	England	Exchange	Total	India	England	Exchange	Total
Rx	£	*Rx*	*Rx*	*Rx*	£	*Rx*	*Rx*
1,563,300	1,036,500	466,400	3,066,200	1,349,203	997 588	447,667	2,794 458
398,600	2,300	1,000	401,900	376,088	1,963	881	378,932
1,961,900	1,038,800	467,400	3,468,100	1,725,291	999,551	448,548	3,173,390

Abstract C.—*Details of Receipts and Disbursements*

[Rx 1 is recorded for every 10 Rupees in respect
The figures in thick type are those

	Budget Estimate, 1889 90			Revised Estimate 1889-90			Accounts, 1889-90		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	Rx	Rx	£	Rx	Rx	£	Rx
Revenue (from Abstract A)	82,621,600	214,100	82,835,700	84,155,300	331,700	84 487,000	8 4,598,760	335 768	84,934,528
Exchange added to Revenue	99,600		99,600	149,300		149,300	150,675		150,675
Total	82,721,200	214 100	82,935,300	84,304 600	331 700	84,636,300	84 749,435	335 768	85,085,203
O —Permanent Debt incurred—									
Sterling Debt—									
3½ p c Indian Stock									
3½ p c India Debenture								661,000	
3 p c Stock		3,750,000			3,500 000			3,500,000	
Debenture and Debenture Stock					661,000				
Rupee Debt—									
4 p c Rupee Loan Stock Notes	17,300			2,000 000			2,000,000		
Proposed Loan	2,500,000								
Total	2,517,300	3 750,000	6 767 300	2 000,000	4 161,000	6,161 000	2 000,000	4,161,000	6,161,000
Net			**5,871,400**			**5,077,400**			**5,129,018**
P —Unfunded Debt—									
Special Loans	17,500								
Treasury Notes				1,300			1,650		
Deposits of Service Funds	128 500			129 00			128,175		
Savings Bank Deposits	4,335,800			3,271,600			4 114,726		
Total	4,481,800		4 481 800	3 402,100		3,402,100	4,244,551		4,244,551
Net			**629,700**			**14 100**			**0**
Q – Deposits and Advances—									
Balances of Provincial Allotments	47,000			390,600			570,131		
Reduction of Debt				433,500			400,255		
Excluded Local Funds	615,200			656,900			615,003		
Political and Railway Funds	7,600			242,500			280,205		
Departmental and Judicial Deposits	12,037,400			14 086,500			14 648,933		
Advances	7,147 200	4,600		10,763,200	4,500		11,165 425	6 917	
Suspense Accounts	24 200			32,300			87,915		
Exchange on Remittance Accounts (net)	645,100			113,500					
Miscellaneous	44,700			75,400	700		266,720	770	
Total	21,468,400	4,600	21,473,000	26,794,400	5,200	26,709 600	28,120,587	7,687	28,128,274
Net			**0**			**891,700**			**1,049,671**
Carried over	111 188,700	3,968,700		116,501,100	4,497,900		119,114,573	4,504,455	

other than Revenue and Expenditure.

of transactions in *India*, including those of "Exchange"]
which appear in the General Account

	Budget Estimate, 1889 90			Revised Estimate, 1889-90			Accounts, 1889-90		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Expenditure, Imperial and Provincial (from Abstract B)	61,245,500	15,170,200	76,415,700	60 603,900	15,082,900	75,686 800	60,411,809	14,848,923	75,260,732
Exchange, charged as Expenditure	7,054,100		7,054 100	6,787 300		6,787,300	6,663 442		6,663 442
Add—Provincial Surpluses, transferred to "Deposits"	47,000		47,000	390,600		390,600	570,131		570,131
Deduct—Provincial Deficits, charged against "Deposits"	—687,800		—687 800	—38 100		—38,100	—21 135		—21,135
TOTAL	67 658 800	15 170,200	82,829 000	67 743 700	15,082 900	82,826,600	67,624 247	14,848 923	82,473,170
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	2 224,600	1,273,000		1,961,900	1,038,800		1,725,291	999,551	
Capital charges involved in Redemption of Liabilities &c									
Add—Exchange on Expenditure not charged to Revenue	591,900			467 400			448 548		
TOTAL	2,816,500	1,273 000	4,089 500	2 429,300	1,038 800	3,468,100	2,173 839	999,551	3,173,390
O.—Permanent Debt discharged—									
Sterling Debt—									
India 5 p c Stock					2 600			3,167	
" 4 p c Stock		300,000			300 000			248,698	
" 3½ p c Debentures					661 000			601,000	
Rupee Debt—									
5½ p c Loan							700		
5 p c Loan							1,706		
4½ p c Loan				31 000			25,990		
4 p c Loans				50,700			50,752		
Loans under discharge	84 400								
Provincial Debentures	1 500			36,100			38,040		
Stock Notes	10,000			2,200			1,929		
TOTAL	95,900	300 000	395,900	120,000	963 600	1,083,600	119,117	912,865	1,031,982
NET			0			0			0
P —Unfunded Debt—									
Special Loans	200			500			3, 702		
Treasury Notes							1,300		
Deposits of Service Funds	80,600			82,000			82 554		
Savings Bank Deposits	3,771,300			3,305,500			4,195,611		
TOTAL	3,852,100		3 852 100	3,388,000		3,388,000	4,314,167		4,314,167
NET			0			0			09,616
Q —Deposits and Advances—									
Balances of Provincial Allotments	687,800			38,100			21,135		
Excluded Local Funds	637,000			681,300			657 323		
Political and Railway Fund	20,000			256,100			303 998		
Departmental and Judicials Deposits	12,901,700			14,213 200			14,543,114		
Advances	7,173 400	7,300		10,596,701	3,100		11,231,279	3,662	
Suspense Accounts	18,600			30 500			165,277		
Exchange on Remittance Accounts (net)							47 843		
Miscellaneous	46,900			88,600	300		104,728	244	
TOTAL	21,485,400	7,300	21,492,700	25,904,500	3 400	25,907,900	27,074,697	3,906	27,078 603
NET			19,700			0			0
Carried over	95,908,700	16,750,500		99,585,500	17,088,700		101,306,067	16,765,245	

Abstract C.—*Details of Receipts and Disbursements*

	Budget Estimate, 1889-90			Revised Estimate, 1889-90			Accounts, 1889-90		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Brought forward	111,188,700	3,968,700		116,501,100	4,497,900		119,114,573	4,504,455	
R.—Loans to Native States, and Presidency Corporations, &c	75,100		75,100	111,300		111,300	121,456		121,456
Net			0			0			0
R R.—Loans and Advances Provincial Governments	61,000		61,000	199,700		199,700	258,730		258,730
Net			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital		515,000			1,536,700			1,736,651	
Repayments	1,236,100			1,278,400	4,200		1,293,804	5,81	
Total	1,236,100	515,000	1,751,100	1,278,400	1,540,900	2,819,300	1,293,804	1,741,932	3,035,736
Net			0			0			0
T.—Remittances—									
Inland Money Orders	13,942,500			14,85,700			14,418,484		
Other Local Remittances							14,080		
Other Departmental Accounts	483,900			630,600			472,140		
Net Receipts by Civil Treasuries from—									
Post Office	794,300			247,700			206,057		
Guaranteed Railways	3,637,-00			3,504,200			3,559,160		
Net Receipts from Civil Treasuries by—									
Telegraph	43,500			14,100			24,897		
Marine	268,000			298,900			283,5-0		
Military	13,803,000			13,560,400			13,630,963		
Public Works	2,382,000			1,780,300			1,459,99		
Remittance Account between England and India	1,160,600	126,100		1,0-0,900	182,100		9-3,517	186,955	
Total	36,525,500	126,100	36,651,600	35,357,800	18-,100	35,539,900	34,99 ,817	186,955	35,179,772
Net			**43,800**			**732,200**			0
U.—Secy. of State's Bills drawn		14,689,900	**14,689,900**		15,400,900	**15,400,900**		15,474,496	**15,474,496**
Total Receipts	149,086,400	19,299,700		153,448,300	21,6-1,800		155,781,380	21,907,838	
V.—Opening Balance	12,900,001	3,849,797		13,305,189	3,259,933		13,305,189	3,259,933	
Grand Total	161,986,401	23,149,497		166,753,489	24,881,733		169,086,569	25,167,771	

other than Revenue and Expenditure—continued

	Budget Estimate, 1889-90			Revised Estimate, 1889-90			Accounts, 1889-90		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Brought forward	93,908,700	16 750 500		99 585 500	17,088 700		101,306 067	16,765,245	
R —Loans to Native States and Presidency Corporations, &c	705,000		705 000	521 200		521,200	477 361		477,361
Net			**629,500**			**409,900**			**355,905**
R R —Loans and Advances by Provincial Governments	258,800		258 800	499 700		499 700	500 979		500,979
Net			**157,800**			**300,000**			**242 249**
S —Payments to Railway Companies on Capital Account –									
For discharge of Debenture		913,700			600 000			500 000	
For Expenditure	2,457 500	2,143 000		2 204 200	1 658 [illegible]		2,235,123	1 516,205	
Total	2 457 500	3 056 700	5,514,200	2 204,200	2 258,200	4,522,400	2,235,123	2,016,205	4,251,328
Net			**3,763,100**			**1,703,100**			**1,215,592**
T —Remittances–									
Inland Money Orders	13 942,500			14 285 700			14,393 100		
Other Departmental Accounts	482,900			630 900			474 110		
Net Payments into Civil Treasuries by –									
Post Office	704 300			247 700			20 914		
Guaranteed Railways	3 037,200			3,304 200			3,559,100		
Net Issues from Civil Treasuries to—									
Telegraph	43,500			14,100			24 819		
Marine	268,900			268 900			283 [illegible]97		
Military	13 8[illegible]3,600			13,460,400			13 6[illegible]6 031		
Public Works	2 382,000			1 196,300			1,433,912		
Remittance Account between England and India	57,300	1,195,600		129 500	1,031,000		165,178	983,448	
Total	35,412,200	1,195,600	36,607,800	33 776,700	1,031,000	34,807,700	34,215,221	983,448	35,198,669
Net			**0**			**0**			**18,897**
U.—Secretary of State's Bills paid	14 690,900		**14,690,900**	15,509,300		**15,509 300**	15,602 997		**15,602,997**
Total Disbursements	149,433,100	21,002,800		152,156 600	20,377,900		154,337,[illegible]48	19,764,898	
V —Closing Balance	12,553,301	2,146,697		14,596,889	4,503,833		14 748,8[illegible]1	5,402,873	
Grand Total	161,986,401	23,149,497		166,753,489	24 881,733		169 [illegible]86,56[illegible]	25,167,771	

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts*

A.—Provincial Balances.

	India.	Central Provinces	Burma	Assam	Bengal	N.-W. P. & Oudh	Punjab	Madras	Bombay	TOTAL
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Budget Estimate, 1889-90										
Balance at end of 1888 89 (by Revised Estimate, 1888 89)		214 507	171,271	112,158	246,499	420,916	214,015	647,376	521,504	2,548,246
Added in 1889-90						21,200				21,200
Spent in 1889 90		99 300	33,200	22,800	46,500		54,300	120,800	228,300	605,200
Balance at end of 1889-90		115 207	138 071	89,358	199 999	442,116	•159,715	526,576	293,204	1,964,2[illegible]
Revised Estimate, 1889-90										
Balance at end of 1888 89 (by Accounts)		231,789	160,331	102,502	265,107	426,665	218,157	653,008	542,726	2,600,285
Added in 1889-90			49,500	11,800	88 800	82 800	27,200	68,100	25,700	353,900
Spent in 1889-90		31,300								31,300
Balance at end of 1889-90		200 489	209,831	114,30[illegible]	353,907	509,465	245 357	721,108	568,426	2,922,885
Accounts, 1889-90										
Balance at end of 1888 89		231,789	160,331	102 502	265 107	426,665	218,157	653,008	542,726	2 600,285
Added in 1889-90			64,072	20,090	102,547	102,710	29,264	144,571	41,361	504,615
Spent in 1889-90		[illegible]								12,322
Balance at end of 1889-90		219,467	224,403	122,592	367,654	529,375	247,4[illegible]1	797,579	584,087	3,092,578

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts

	India	Central Provinces	Burma	Assam	Bengal	N. W. P. & Oudh	Punjab	Madras.	Bombay	TOTAL
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Budget Estimate, 1889-90										
Balance at end of 1888 89 (by Revised Estimate 1888-89)	1[illegible],144	60,149	28,516	1,465	281,235	17,277	182,902	565,486	295,029	1,444,203
Added in 1889-90					7,400				18,400	25,800
Spent in 1889-90	900	41,900	9,400	1,700			10,000	18,700		82,600
Balance at end of 1889-90	11 244	18 249	19,116	—235	288,635	17 277	172,902	546,786	313,429	1,387,403
Revised Estimate, 1889-90										
Balance at end of 1888 89 (by Accounts)	11,922	78,842	48,135	2,439	230,527	17,377	188,637	595,174	301,131	1,474,184
Added in 1889-90					3,900	600	12,600	14,500	5,100	36,700
Spent in 1889 90	700	600	4,600	900						6,800
Balance at end of 1889-90	11,222	78,242	43,535	1,539	234,427	17,977	201,237	609,674	306,231	1,504,084
Accounts, 1889-90										
Balance at end of 1888 89	11,922	78,842	48,135	2,439	230,527	17,377	188,637	595,174	301,131	1,474,184
Added in 1889-90	657		5,564			14,295	13,111	11,043	20,846	65,516
Spent in 1889-90		880		326	7,607					8,813
Balance at end of 1889-90	12,579	77,962	53,699	2,113	222,920	31,672	201,748	606,217	321,977	1,530,887

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

Weather Summary of India for the week ending at 8 a m. on Saturday, February 21st, 1891.

During the week under review the weather over India has undergone a large and important change During the first days of the week anticyclonic conditions prevailed, while the weather during the latter part of the week was under the influence of a deep depression, and cyclonic conditions were experienced over the greater part of the country During the early days the barometer oscillated considerably, but the changes were at no time so large as to disturb the general distribution of pressure The barometer consequently, during this period, read steadily high over North-Western India and low over the Bay and off the west coast The wind circulation over India was such as is usually experienced under the above distribution of pressure, north-westerly to westerly winds prevailing down the Gangetic plain, northerly winds over the Bay area, easterly winds over the west of the Peninsula, and north-easterly winds over the central parts of the country, Guzerat, and Sind Though the weather was generally fine and the cloud proportion low, conditions were somewhat unsettled and showery in different parts of the country, and thunder-storms were reported from several districts On the 15th showers were reported from Assam, South-West Bengal, from one or two central stations, and from the south of the Peninsula The amounts were less than ½ an inch except at the hill station of Wellington, where 1¼ inch was registered On the 16th slight rain was reported from Quetta and Jacobabad, from Secunderabad, from Lower Burma, and from the south of the Peninsula At Wellington, Calicut, and Rangoon the fall was moderately heavy On the 17th the rainfall area had extended, and rain was reported from Quetta, Dera Ismail Khan, Delhi, and Meerut in the North-West, and from several places in Central and Southern India Trichinopoly received 5 inches, but elsewhere the amounts were less than 1 inch, and in North-West India were generally less than $\frac{1}{10}$ of an inch On the 18th only scattered showers were reported mostly in the same localities as those in which rain was experienced on the 17th

On the 19th the change from anticyclonic to cyclonic conditions was definitely commenced. The barometer fell throughout the whole of the Indian region, the amount of decrease during the 24 hours preceding 8 A M on that day ranging from 0 2" at Multan, Montgomery, Ludhiana, Dehra Dun, Roorkee, Meerut, and Jacobabad to 0 02" at Trevandrum. Owing to the excess of fall in the north, pressure had become very much more uniform than of late, though readings remained higher in the North-West than elsewhere At the same time the winds had fallen lighter, and rain had entirely ceased both in Southern and Central India. On the other hand, slight rain had commenced at Murree and Rawalpindi The chart of the following morning, the 20th, showed that a deep depression had advanced over the Punjab. The barometer had fallen between 0 2" and 0 3" all over North-Western India. In consequence the lowest pressures were now reported from the Punjab and the highest from Burma, Assam, and North Bengal The centre of the disturbance lay over Kushab, and strong cyclonic winds were commencing over the Punjab. Continuous rain had fallen

at Murree and moderate rain at Quetta and Rawalpindi, but so far the rainfall connected with the storm was confined to those stations Slight showers were reported from North East India At the same time a feeble barometric depression had appeared off or over the Circars and Orissa The chart of the 21st showed that the depression, which had filled up slightly, had passed slowly south-eastward, and that the centre lay between Sirsa and Ludhiana Strong cyclonic winds prevailed throughout the greater part of Northern and Central India, and thunder and lightning were reported from several stations The rainfall however, considering the intensity of the disturbance, was slight and partial, and confined to the neighbourhood of the hills At the hill stations snow, hail, and rain fell heavily and the winds were high The low pressure area over the Circars and Orissa had apparently moved slightly north-westward towards the main disturbance

Temperature —During the early part of the week, when anti-cyclonic conditions held firmly throughout India, the general temperature was low for the season—more particularly over Northern and Central India—but on the 17th the mean temperature of the whole of India exactly equalled the normal, and after that date there was a general excess which was most marked on the 20th and 21st

The following table shows the variations of the mean temperature from the normal average for each day of the week for the principal provinces of India —

Temperature variations for the week ending 21st February, 1891

Province	15th	16th	17th	18th	19th	20th	21st	Means
Burma	+44	+17	+10	−17	−10	−13	−17	+02
Bengal	+05	−22	− 9	−12	+02	+12	+11	−05
North Western Provinces	−25	−25	−09	+10	+20	+16	+42	+04
Punjab	−27	−10	−31	−04	−13	+05	−07	−12
Bombay	+2[illegible]	+36	+14	+30	+38	+37	+2[illegible]	+29
Central Provinces	−28	−64	+15	+01	+19	+20	+16	−03
Guzerat and Central India	−28	−18	+24	+37	+38	+12	+53	+23
Sind and Rajputana	−25	+08	+04	+07	+27	+35	+29	+12
Madras	+08	+10	+02	+08	+03	+12	+29	+10
Means for India	−06	−08	0	+07	+14	+2[illegible]	+20	+07

From these figures it will be seen that Bengal, the Punjab, and the Central Provinces were the only districts in which the general temperature of the week was deficient In all the remaining provinces there was an excess which varied from only 0°2 in Burma to 2°9 in Bombay The above table also shows the marked increase of temperature which occurs just before the advent of a cold-weather storm

Rain —The remarks in the preceding sections have shown that rain occurred in most of the districts of India during the week under review, and the concluding table gives particulars of the extent of country over which rain has been experienced In thirty-five of the rainfall divisions rain was recorded, and in only 16 was the weather dry In seven out of the 35, however, less than $\frac{1}{10}$ of an inch of rainfall was registered as the mean fall of the district The regions over which no rain fell include the Central, Upper and Arakan divisions of Burma, the greater part of the North-Western Provinces, the centre and south of the

Punjab, Rajputana, Central India, the north of the Bombay Presidency, and the central parts of the Peninsula The largest average fall (over 2 inches) was registered in Deltaic Bengal, but in Eastern Bengal, Central Bengal, the hill districts of the Punjab, and in Madras, South-central, the average amount exceeded 1 inch. Of the districts which received rain, twenty five had more than the usual amount, and nine had less, while one district (Coorg) had exactly its normal fall

The concluding column of the table shows that, except in Arakan, Assam, Orissa, the North-Western Provinces, Mysore, the Konkan, Guzerat and Kathiawar, the rainfall since the beginning of the year has been in excess or only slightly deficient In many parts of the country, notably the Punjab, the central districts and the south of the Peninsula, the excess has been very large

The record of maximum falls shows some very large falls for the present season The following are the more important —

		Inches
Bengal—Backergunj	Bhola	4½
Dacca	Sudder	3
Mymensing	Kishorgunj	3¾
Khoolna	Sudder	3¼
Furreedpur	Do	3½
Jessore	Jhenidah	5
Nuddea	Sudder	5
Midnapur	Contai	3
Bankoora	Bissenpore	4¾
Burdwan	Cutwa	3¼
Bogra	Sudder	4¼
Dinagepore	Balurghat	3½
Rungpur	Gaiband	4
Monghyr	Jamui	2
N.-W. P.—Kumaun	Champost	2½
Punjab—Umballa	Sudder	1¼
Ludhiana	Samrala	1¼
Hoshiarpur	Unah	1¼
Kangra	Palampur	2¼
Simla	Sudder	1½
Rawalpindi	Do	4¼
Gujrat	Kharian	3
Hazara	Sudder	1¾
Malabar—Calicut	Vayitri	5
Madras—Nilgiris	Coonoor	8½
Bombay—Dharwar	Mugod	2½
Madras—Vizagapatam	Polkonda	2½
Trichinopoly	Sudder	4¼
Tinnevelly	Ambasamudram	2¾

It is seldom that a so widely extended and heavy fall of rain as that which is indicated by the above figures occurs over India during the middle of February

Province	Division	Rainfall data for week ending February 21st, 1891			Rainfall data from January 4th to February 21st, 1891		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall, January 4th to February 21st.	Excess or defect of (seasonal) rainfall expressed as a percentage
		Inches	Inches	Inches	Inches	Inches	Per cent
Burma	Tenasserim	0 21	0	+0 21	0 87	0 31	+181
	Lower Burma	0 30	0 02	+0 28	1 04	0 26	+300
	Central do	0	0	0	0 11	0 11	0
	Upper do	0	?	?	0 02	?	?
	Arakan	0	0	0	0	0 10	—100
Bengal and Assam	Eastern Bengal	1 67	0 16	+1 51	1 69	1 38	+ 22
	Assam (Surma)	0 16	0 26	—0 10	0 17	1 25	— 86
	Do (Brahmaputra)	0 15	0 33	—0 18	0 61	1 68	— 64
	Deltaic Bengal	2 10	0 25	+1 85	2 14	1 41	+ 52
	Central do	1 50	0 24	+1 26	2 11	1 15	+ 83
	North do	0 95	0 14	+0 81	1 38	0 91	+ 52
	Orissa	0 03	0 19	—0 16	0 04	1 11	— 97
	Chota Nagpur	0 39	0 14	+0 25	1 36	1 33	+ 2
	Behar (South)	0 40	0 12	+0 28	1 58	1 02	+ 55
	Do (North)	0 48	0 10	+0 38	1 54	1 02	+ 51
North-Western Provinces and Oudh	North-Western Provinces (East)	0	0 12	—0 12	0 93	1 09	— 15
	Oudh (South)	0 01	0 05	—0 04	0 69	0 89	— 22
	Do (North)	0	0 10	—0 10	1 00	1 17	— 15
	North-Western Provinces (Central)	0	0 07	—0 07	0 48	0 80	— 40
	North Western Provinces (West)	0	0 14	—0 14	0 61	0 97	— 37
	North-Western Provinces (Submontane)	0 14	0 28	—0 14	1 91	2 10	— 9
Punjab	Punjab (South)	0 04	0 15	—0 11	1 80	1 03	+ 75
	Do (Central)	0	0 18	—0 18	1 72	1 34	+ 29
	Do (Sub montane)	0 56	0 39	+0 17	4 92	2 63	+ 88
	Do (Hill Districts)	1 66	1 08	+0 58	7 01	6 48	+ 8
	Do (North-West)	0 54	0 35	+0 19	6 22	3 03	+105
	Do (West)	0 03	0 11	—0 08	1 87	0 93	+101
Bombay and Malabar Coast Districts (Madras)	Malabar	0 25	0 22	+0 03	0 60	0 64	— 6
	Madras (South Central)	1 24	0 05	+1 19	2 73	0 31	+781
	Coorg	0 07	0 07	0	0 20	0 12	+ 67
	Mysore	0 18	0 08	+0 10	0 23	0 37	— 38
	Konkan	0 03	0	+0 03	0 05	0 31	— 84
	Bombay Deccan	0 35	0 01	+0 34	0 49	0 13	+277
	Hyderabad (North)	—	—	—	—	—	—
	Khandeish	0 07	0 04	+0 03	0 15	0 16	— 6
Central Provinces and Berar	Berar	0 41	0 02	+0 39	1 45	0 30	+383
	Central Provinces (West)	0 20	0 08	+0 12	1 03	0 57	+ 81
	Do (Central)	0 12	0 16	—0 04	1 00	0 92	+ 9
	Do (East)	0 12	0 09	+0 03	0 95	0 65	+ 46
Bombay (North)	Guzerat	0	0 03	—0 03	0	0 10	—100
	Kathiawar	0	0 02	—0 02	0 05	0 12	— 58
	Sindh	0 03	0 06	—0 03	0 67	0 55	+ 22
Rajputana and Central India	Central India (East)	0	0 11	—0 11	0 47	0 57	— 18
	Rajputana (East), Central India (West)	0	0 11	—0 11	0 32	0 36	— 11
	Rajputana (West)	0	0 12	—0 12	0 39	0 41	— 5
Madras	East Coast (North)	0 44	0 11	+0 33	0·54	0 45	+ 20
	Do (North) A	0	?	?	0 05	?	?
	Hyderabad (South)	0 22	0 05	+0 17	0 22	0 26	— 15
	Madras (Central)	0	0 03	—0 03	0 13	0 12	+ 8
	East Coast (Central)	0	0 06	—0 06	1 23	0 44	+ 80
	Do (South)	0 37	0 08	+0 29	2 50	0 90	+178
	Madras (South)	0 71	0 11	+0 60	1 65	0 71	+132

W L DALLAS,

Simla, 26th February 1891

Assistant Meteorological Reporter to the Government of India

E. C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops

Madras.—*For week ending 28th February*—Rainfall fair in the Nanguneri taluk of Tinnevelly and in parts of Madura, Coimbatore and Nilgiris, slight in four Northern districts and one taluk of Cuddapah, North Arcot, Salem, South Canara, and Malabar, no rain elsewhere Prospects slightly improved except in the Northern taluks of Chingleput and adjoining portions of the Kalahasti zemindari. About 2,000 people employed on works in three taluks of Chingleput and 300 in Wandinash taluk of North Arcot Repair of irrigation works being started in the Kalahasti zemindari out of loan granted to the zemindar. Prices rising in Ganjam, Godavari, Bellary, Kurnool, and Salem, falling in Kistna, South Arcot, Trichinopoly, Madura, Tinnevelly, and Coimbatore, elsewhere generally stationary

Bombay.—*For week ending 4th March*—Slight rain in parts of Upper Sind Standing crops, especially wheat, cotton, and oilseeds, damaged by blight, cold, or insects in parts of seven districts, elsewhere good

Bengal—*For week ending 3rd March*—The rain of last week has been generally beneficial, but in Behar and some other parts, where it was accompanied by hail, slight injury to the *rabi*, tobacco and poppy crops has been reported. The earlier *rabi* crops and potatoes are being gathered with good outturn Collection of opium is in progress Sugarcane harvest is proceeding and the yield is fair A good crop of *ganja* is being cut in the Rajshahye district Transplantation of *boro* or spring rice is nearly completed and the crop promises well The recent rain has facilitated ploughing for early rice and jute Prices of common rice are steady

North-Western Provinces and Oudh—*For week ending 4th March*—Weather warm with occasional clouds Injury by hail, more or less serious, reported from Benares,* Rai Bareli, Partabgarh, Allahabad, Cawnpore, and Banda Crops are ripening fast and harvest has begun Prospects are generally fair where there has been no injury by frost or hail Supplies plentiful, but prices remain high and have risen in several districts

Punjab.—*For week ending 4th March*—Rain has fallen in all but three districts Prices rising in all districts except Delhi where they are unsettled. Ploughings for *kharif* crops in progress in some districts Condition of crops is reported good Crops are slightly damaged by locusts, and also rust owing to cloudy weather in most districts Fodder scarce in Hissar and Delhi

Central Provinces.—*For week ending 4th March*—Weather getting warm Harvesting of wheat and other winter crops continues Outturns generally favourable Land is being prepared in places for autumn sowings Prices steady

Burma.—*For week ending 28th February*—In districts of Lower Burma and in Minbu and Yamethin reaping and threshing of paddy are completed or nearly so Transplanting of dry-weather crop is progressing in Mandalay and Katha, and is finished in the Ruby Mines In Gangaw (Pakokko) dry-weather paddy is about to be sown. The price of paddy has risen slightly in six districts, considerably in one, and fallen in one.

Assam.—*For week ending 4th March*—Weather seasonable Rainfall general and beneficial Ploughing for early rice and crushing of sugarcane continue Gathering of mustard almost over

Mysore and Coorg —*For week ending 4th March*.—Crops and prospects good Outturn of crops harvested generally favourable Prices slightly risen in the Mysore district

No rain in Coorg during the week Threshing nearly completed Prices stationary

Berar and Hyderabad —*For week ending 4th March* —Weather warm in Berar Threshing of *rabi* crops in progress Land being prepared for next *kharif* crops Prices slightly risen in the Kelapur taluk Fodder sufficient except in Ellichpur

No rain in Hyderabad during the week Weeding of *tabi* crops and harvesting of *rabi* crops continue Prices stationary

Central India —*For week ending 4th March* —Crops in Rajgarh reported slightly damaged by rats Prices of food-grains rising in Western Malwa Other conditions remain unchanged

Rajputana —*For week ending 4th March* —Standing crops satisfactory generally Harvests damaged in two Agencies Cattle in good condition generally Pasturage or fodder scarce in three Agencies and at Deoli and Ajmere, sufficient elsewhere Prices steady generally, but rising in five States and Ajmere

Nepal —*For week ending 26th February* —Beneficial rain fell during the week Weather partially cloudy at times Prospects favourable

E C. BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC

No XLIV OF 1890-91

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N B —As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible

Latest Return received	Railways	Week ending 8th February, 1890			Week ending 7th February, 1891			Total Receipts from 1st April, 1889 to 8th February 1890		Total Receipts from 1st April, 1890 to 7th February, 1891		Total Increase in 1890-91	Total Decrease in 1890-91
		Total mean length open	Receipts Total	Receipts Per mile open	Total mean length open	Receipts Total	Receipts Per mile open	Total	Per mile open per week	Total	Per mile open per week		
	State Lines worked by Companies		R	R		R	R	R	R	R	R	R	R
4th Feb, 1891	East Indian (a)	1,526	9,50,829	623	1,526	11,17 459	73-	3,79 15 925	552	3 61,70 863	527		17,45 062
4th ditto	Patna Gya	57	10 242	180	57	17,595	309	4,35 117	169	4,56 349	177	21,232	
7th ditto	Lucknow Sitapur Bareilly	141	11,292	80	141	10,909	77	3 86 340	64	3 63 760	60		22 580
4th ditto	Bengal Nágpur (b)	431	49 963	116	852	91,479	107	16 70,14-	112	27 31 253	105	10,61 141	
4th ditto	Indian Midland (c)	752	75 925	101	752	85 679	114	28,56,434	90	29 20,638	87	70,204	
4th ditto	Rajputana Malwa	1 67-	3 76,438	225	1,672	4 43 000	265	1,66 42,833	2-2	1,46 07 940	196		19,74 893
4th ditto	Southern Maratha	978	85,019	87	1,044	83,717	80	35 17,954	86	38,45 426	83	3,27,472	
4th ditto	Ditto Mysore section	296	17,823	60	296	26,218	89	8 56,057	72	10,65,381	80	2 09,3-4	
7th ditto	Bengal and North Western (d)	649	1,17,439	181	699	1,25 770	180	37 27,600	128	37,92 111	125	64 511	
	TOTAL	6 50-	16 94 970	-61	7,030	20 01,8-6	284	6 80 02 40	243	6 6) 13 751	219		19 88,651
	State Lines worked by the State												
4th Feb, 1891	North Western	2,370	(e)5 37 491	227	2 395	(f)5 -1 195	218	e 2,46,59 2-5	23	f- 29 54 184	214		17 05 041
4th ditto	Oudh and Rohilkhand	69-	1 60,530	232	692	1,69 8 0	246	66,84 1-0	215	66 55 674	194		6,-8,446
7th ditto	Eastern Bengal	747	2 23,608	299	777	4,09 990	605	1 01,10 309	311	1 0 ,-4 013	295	1,13,704	
7th ditto	Bengal Central (g)	125	14 663	117	125	38 870	311	6,31 372	112	6,04 368	107		27 004
7th ditto	Nalháti	27	1,953	72	27	2 10)	78	87 45	71	80 535	66		6,617
7th ditto	Cherra Companyganj	7	321	40	8	309	39	10 291	30	16 07-	45	5 781	
7th ditt	Jorhat	30	900	30	28	696	25	5- 501	41	53 917	46	1 416	
1st Jan, 1891	Burma (h)					(i)		(j)39 11 596	161	(k)43 71 516	150	4,59 920	
	TOTAL	3 098	9,39,466	235	4 052	12 03 050	297	4,61 46 866	2-7	4,43 66 579	216		17,86,287
	Lines worked by Guaranteed Companies												
7th Feb, 1891	Great Indian Peninsula (l)	1,492	8,89,404	596	1,492	9 19,71-	617	3 13,57,774	469	3,23,13,177	484	9,55,403	
4th ditto	Bombay, Baroda and Central India	461	2,49,136	541	401	2 70 000	580	1,08 99 603	527	1 07 78 954	5-3		1,20,649
4th ditto	Madras	840	1,76 066	210	840	1 79 397	214	79,2) 105	210	83 07 9-3	2 1	3 78,728	
7th ditto	South Indian (m)	737	1,23,668	168	779	1 16 71	149	5- 13 614	158	56,-0 677	161	4 07,263	
	TOTAL	3 533	14,38,334	407	3 57	14 85,380	416	5 54 00,156	350	5 70 20 931	357	16 20,745	
GRAND TOTAL (GUARANTEED AND STATE)		14 030	40,72,770	290	14,663	46,90 256	320	16 95 49 454	264	16,73 95 261	251		21,54,193
GROSS ESTIMATED EXPENSES								8 81 79 981	137	8 03 57 331	130		18,22,650
	NET RECEIPTS							8,13 69 473	127	8 10 37 930	121		3 31,543
	Assisted Companies												
4th Feb, 1891	Tárakeshwar	22	7,696	350	22	9 913	454	2 35 058	236	2 37 159	237	1,201	
7th ditto	Rohilkhand Kumaun	67	5,164	77	67	4 146	62	2,98 321	114	2,88 904	100		9,417
1st Jan, 1891	Dibru Sadiya					(i)		(j)3,96,533	116	(k)4 75 443	124	28,910	
	TOTAL	89	12,860	144	89	14 139	159	9 30 812	124	9 51 506	127	20,694	
	Native States Lines worked by Companies												
7th Feb, 1891	The Nizam's Guaranteed State	354	59,027	167	354	57 937	164	20 42 639	130	21,44 492	135	1,01 853	
4th ditto	The Gaekwar's Dabhoi	59	3,050	52	72	3,750	5-	1,17 990	45	1,70 570	55	52,580	
4th ditto	The Gaekwar's Mehsána	27	973	36	68	2 300	34	44 439	37	45 790	37	1 351	
4th ditto	The Gaekwar's Petlad				13	810	62			(n)30 8-9	71	30,879	
	TOTAL	440	63,050	143	507	64,797	128	22 05,068	11-	23,97 737	116	1 9 669	
	Native States Lines worked by the State												
4th Feb, 1891	Rájpura-Bhatinda	108	7,540	70	108	12 598	117	(o)1,29,805	71	4 39 293	91	3 09 488	
	Native States Lines												
4th Feb, 1891	Jodhpore	124	7,488	60	124	8,200	66	2,99,887	54	3,19,015	58	19,1-8	
4th ditto	Bhavnagar-Gondal Junagarh-Porbandar	332	30,619	92	334	27,025	81	11,19,132	86	12,91,121	87	1,71,989	
4th ditto	Morvi	94	4,743	50	94	5 512	59	1,62,879	51	2,67 281	63	1,04 40-	
	TOTAL	550	42,850	78	552	40,737	74	15,81,898	73	18,77,417	76	2 95 519	

(a) Includes the Dildárnagar-Ghazipur State Railway
(b) Includes the Asansol-Goilkera section of the Bengal Nágpur Railway worked by the East Indian Railway
(c) Includes the Sindia and Bhopal Itársi State Railways
(d) Includes the Tirhoot State Railway Although for convenience classed among the State Railways, the Bengal and North Western section of this line is the property of the Bengal and North Western Railway Company
(e) Includes the Amritsar-Pathánkot Railway only
(f) Includes the Amritsar Pathánkot and Jammu and Kashmir Railways
(g) Although for convenience classed among the State Railways this line is the property of the Bengal Central Railway Company
(h) Includes the Tounghoo Mandalay Railway
(i) Return not received
(j) Total receipts from 1st April 1889 to 1st February, 1890
(k) Total receipts from 1st April, 1890, to 31st January, 1891
(l) Includes the Dhond-Manmad, Wardha Coal Khamgaon and Amráoti State Railways
(m) Includes the Villupuram Guntakal State Railway
(n) Total receipts from 5th May, 1890
(o) Total receipts from 13th October, 1889

CALCUTTA,
The 5th March, 1891

F B HEBBERT
Offg Under Secretary

W

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1891

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts.	Wheat		Barley		Rice best sort		Rice common		Jowar or cholum (Sorghum vulgare)		Bajra or cumbu (Pennisetum typhoideum)		Marua or ragi (Eleusine coracana)		Kangni or kakun Italian millet (Setaria italica)		Gram chenna chola kadalay or sunnaga (Cicer arietinum)		Maize (Zea Mays)		Arhar or thur, cadjan pea (Cajanus indicus)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Burma—																										
Tenasserim—																										
Mergui					12 9	12 9	14 14	14 14															428 0	428 0	9 11	11 11
Tavoy				‡	14 9	4 9	16 1–	15 1–															399 3	399 3	1, 14⅜	17 14⅜
Moulmein and Amherst	7 14	7 14			11 3	11 3	13 4	13 4									10 2	10 2	12	12 2			220 0	220 0	17 12	17 12
Pegu (deltaic)—																										
Pegu					10 4	8 14	15 0	10 14									1– 4	11 ?	27 5	27 5			157 0	157 0	16 0	16 0
Rangoon	7 6	7 6			11 2	11 2	1– 1	1 1									12 10	12 10					250 0	250 0	14 3	14 3
Thôngwa					10 12	10 12	12 5	12 5															150 0	150 0	14 4	14 4
Bassein					13 11	13 9	19 6	20 5									9 5	9 15					208 14	208 14	17 8	17 8
Pegu (inland)—																										
Shwegyin					11 9	0 1	12 7	10 6															250 0	250 0	14 2	14 2
Tharrawaddy					12 0	12 0	15 6	1– 6									1 5	12 3			8 10	8 10	450 0	450 0	14 3	14 3
Henzada					12 10	12 10	1– 10	1 10									9 8	9 5					83 5	183 8	16 2	16 2
Prome	13 13	10 6			1– 14	12 14	16 0	16 0									13 3	13 3			9 6	9 6	103 3	103 3	14 3	14 3
Toungoo					10 6	10 6	3 8	13 5									9 12	9 12					320 8	126 8	14 3	14 3
Thayetmyo	10 11	10 11			11 11	11 11	15 5	15 5									14 5	15 1					392 0	392 0	11 9	11 9
Upper Burma—																										
Mandalay	12 0	12 0			10 14	12 0	12 0	13 5									8 14	12 10	2– 13	22 13	8 4	8 0	65 0	65 0	15 3	16 14
Arakan—																										
Sandoway					25 6	24 0	30 13	33 5															469 11	469 11	11 9	12 15
Kyaukpyu					18 4	17 14	19 13	19 6									6 0	6 0	§	‡			340 0	340 0	16 8	18 0
Akyab					15 0	15 0	18 0	18 0									10 8	10 8			9 0	9 0	170 0	170 0	8 0	9 0
Assam—																										
Surma—																										
Sylhet	12 4	12 4			12 4	12 4	16 0	16 0									11 4	12 10					108 0	108 0	10 0	10 0
Cachar	9 6⅖	9 8			12 4½	13 0	16 0	16 0									11 6¾	12 8					80 0	80 0	9 11	9 8
Khasi and Jaintia Hills					5 8	5 8	7 8	7 0									8 0	8 0	10 0	16 0			100 0	100 0	7 0	7 0
Garo Hills					8 0	8 0	16 0	16 0									8 0	8 0					160 0	160 0	7 0	7 0
Brahmaputra—																										
Goálpára	16 0	16 0			7 0	6 8	16 0	13 0									13 0	13 0			13 8	16 0	80 0	80 0	9 0	10 0
Kámrup	10 0	10 0			8 0	8 0	17 0	18 0									12 0	12 0					160 0	160 0	10 0	10 0
Darrang	7 0	7 0	...	.	13 0	13 0	16 0	16 0									12 0	12 0					150 0	150 0	9 0	9 0
Nowgong					8 0	8 0	16 0	16 0		..							8 0	9 0					120 0	120 0	8 0	8 0
Sibságar			...	..	6 8	6 8	16 0	16 0		..							12 0	12 0					100 0	100 0	9 0	8 0
Lakhimpur	9 0	9 0			6 8	6 8	13 0	13 0				..					12 0	12 0	10 0	10 0		..	160 0	160 0	8 0	8 0

Bengal—																										
Eastern hill tracts—																										
Chittagong Hill Tracts				..	11 6¾	11 6¾	13 5¼	13 5¼								..							320 0	320 0	8 0	8 0
Hill Tipperah	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)									(a)	(a)			(a)	(a)			(a)	(a)
Nágá Hills					4 8	4 0	10 0	10 0									4 8	4 0					100 0	80 0	4 8	4 0
Eastern—																										
Backergunge			*		14 0	13 14	16 4	16 4									17 0	15 4			12 5*	12 5*	120 0	120 0	10 0	10 0
Noakholly					16 0	16 0	18 0	17 0									13 0	13 0			8 0	8 0			9 0	9 0
Chittagong	12 0	12 0			12 0	12 0	16 9	16 9									13 0	13 0					110 0	110 0	10 0	10 0
Tipperah	10 7	10 7			11 7	11 7	17 11	17 11									16 0	16 0			9 10½	10 0			9 11	9 11
Dacca	12 0	12 0	14 0	14 0	15 0	15 0	17 0	17 0									16 0	16 0			14 0	14 0	120 0	120 0	9 12	9 12
Mymensingh	10 8	10 8			11 0	10 0	16 8	16 0									13 0	14 0				10 0			10 0	9 8
Deltaic—																										
Khoolna					14 0	13 0	16 0	16 0									14 0	13 0					160 0	160 0	9 0	9 0
24-Pergunnahs	12 0	12 8	16 0	16 0	8 0	8 0	16 0	10 0							8 0	7 8	18 12	19 0			13 0	14 0	100 0	100 0	10 12	10 12
Midnapore	10 8	10 8			15 0	15 0	20 0	20 0									17 0	17 0			12 0	12 0	120 0	120 0	10 8	10 8
Howrah					11 8	11 0	16 0	16 0									18 12	18 12			10 2	11 4	100 0	100 0	10 8	10 8
Calcutta	12 6	12 14	16 12	18 1	9 15	10 0	14 9	14 9	17 10	10 0	14 14	13 9			9 6	9 6	10 9	17 10	18 4	18 14	13 14	14 11	90 0	90 0	10 11	10 11
Hooghly	13 0	13 0			8 0	8 0	13 0	13 0									10 0	16 0			11 0	11 0	120 0	100 0	9 0	9 0
Nuddea (Kishnaghur)	15 4	15 4	20 0		15 4	14 8	16 10	16 1									22 0	21 5¼			17 12	17 12			9 13	9 13
Jessore	12 8	12 8			11 8	11 8	16 0	16 0									18 0	17 0			20 0	20 0	160 0	160 0	9 2	9 2
Furreedpore	16 0	16 0	13 0	12 0	12 0	12 0	16 0	16 0									15 0	12 0	15 0	16 0	12 0	16 0	110 0	110 0	9 0	9 0
Central—																										
Bankoora	14 0	14 0	16 0	18 0	18 8	19 0	20 8	21 0									16 0	16 0	31 0	25 0	15 0	15 8	280 0	280 0	10 10	10 8
Burdwan	14 0	14 0			16 2	16 2	18 6	18 6									21 0	1 0			20 0	20 0	100 0	100 0	0 11	10 11
Beerbhoom	16 8	16 8			15 0	15 0	15 0	18 12									16 8	16 8			12 0	12 0	160 0	160 0	10 8	11 0
Moorshedabad	15 0	15 0			10 0	10 0	17 0	18 0									20 0	22 0			14 0	14 0	200 0	200 0	11 0	11 0
Sonthal Pergunnahs	14 0	14 0			14 0	13 0	18 0	18 0									11 0	10 0	24 0	24 0	0 0	21 0	200 0	200 0	9 0	9 0
Pubna	17 10	18 6			7 8	7 8	15 15	16 14									17 4	18 0			18 0	18 0	200 0	200 0	8 15	8 15
Bogra	15 0	15 0			12 0	12 0	16 8	16 8									12 0	12 0					90 0	90 0	9 0	9 0
Rajshahye	16 8	16 8	24 0	24 0	13 8	15 0	15 15	16 2									21 0	21 0			17 2	17 12	240 0	240 0	9 9	9 9
Maldah	14 0	15 0			11 0	13 0	17 0	17 0									15 8	16 0					120 0	120 0	9 0	9 0
Northern—																										
Rungpore	13 0	13 5			9 6	9 10	14 8	14 8									13 0	13 5			10 10	10 10	100 0	100 0	9 6	9 6
Dinagepore	12 0	12 0	16 0	20 0	15 0	5 8	15 0	9 4									16 12	18 0				14 10	160 0	160 0	10 0	10 0
Jalpaiguri	13 0	13 0	16 0	16 0	8 0	8 0	18 0	18 0									15 0	15 0			11 0	11 0	200 0	200 0	9 0	9 0
Darjeeling	10 0	9 0	8 0	10 0	5 0	5 0	12 0	14 0					16 0	15 0			11 0	11 0	20 0	20 0	8 0	8 0	120 0	120 0	8 0	8 0
Orissa—																										
Pooree	14 7	13 2			14 7	14 7	21 0	21 0									17 1	14 7			17 1	17 1	80 0	80 0	9 13	9 13
Cuttack	13 2	13 2			10 8	10 8	18 6	18 6									15 12	17 1			18 6	18 6	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	13 0	13 0	21 0	21 0									14 0	14 0					160 0	160 0	10 0	10 0
Chota Nagpur—																										
Singhbhoom	20 0	16 0	14 0	21 0	14 0	14 0	16 0	20 0									16 0	16 0	20 0	20 0	24 0	21 0	240 0	200 0	9 0	9 0
Manbhoom	13 0	13 0			4 0	14 0	[illegible] 0	2 0					19 0				16 0	19 0	26 0	26 0	19 0	18 0	200 0	200 0	9 14	9 2¼
Lohardugga	7 0 to 10 0	8 0 to 11 12	10 0	†	14 12	13 8	15 0 to 18 0	16 0 to 18 0					32 0	34 0			15 8	15 0		24 0	17 0 to 24 0	17 0 to [illegible] 0	150 0	140 0	0 4	9 0
Hazáribagh	13 0	14 0	20 0	17 0	10 0	10 0	17 0	17 0					26 0	26 0			17 8	17 0	21 0	21 0	20 0	18 0	240 0	240 0	9 0	9 0

(a) Not stated * Khesari, husked † Not sold. ‡ Rupee 1 per 100 cobs § Annas 12 per 100 cobs

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1891—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat		Barley		Rice best sort		Rice common		Jowar or Cholum (*Sorghum vulgare*)		Bajra or Cumbu (*Pennisetum typhoideum*)		Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian Millet (*Setaria italica*)		Gram, Chenna, Chola Kadalay or Sunaca (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Bengal—*continued*																										
Behar, south—																										
Monghyr	12 10	15 3	8 14		13 10	13 2	16 13	7 13	18 14						6 13	15 12	19 15	1 0	21 0	21 4	14 15	15 1	192 0	108 0	10 8	10 8
Gya	13 0	15 0	21 0	21 0	10 8	10 0	18 8	16 8							15 0	15 0	19 0	11 0			13 0	17 8	143 0	160 0	10 0	10 0
Patna	15 0 to 14 12	13 8 to 17 4	22 0	23 8	11 0	11 0	18 4	17 0	19 0	19 8					17 0	16 0	18 0	19 0		21 0			120 0	130 0	10 0	9 8
Shahabad	13 8	4 8	25 0	25 0	9 0	9 0	16 0	16 0	15 0	15 0							8 0	17 0	18 0		17 0	15 0	160 0	160 0	10 0	10 0
Behar, north—																										
Purneah	16 0	16 0			18 0	18 0	19 0	19 0									14 0	14 0			13 0	13 0	150 0	150 0	9 0	9 0
Bhagalpur	13 14	15 2	20 3	20 3	12 0 to 15 14	12 10 to 15 –	15 2 to 18 15	10 6 to 18 15									18 15	18 15	20 3	20 3	15 2	15 2	151 8	104 0	10 8	10 6
Durbhunga	13 0	13 8	22 0	22 0	10 0	13 0	17 0	7 0					24 0	25 0			15 0	17 8	18 0	15 8	16 8	17 8	160 0	160 0	11 0	11 0
Mozufferpore	16 0	16 0	20 0	20 0	10 0	15 0	15 0	17 0					20 4	2 8			16 0	18 0	18 0	19 0	6 0	18 0	100 0	100 0	10 8	11 4
Sarun	14 8	14 8	21 0	20 8	8 8	8 8	10 0	15 0					22 0	23 0	13 0	12 0	17 8	17 0	17 0	7 0	6 0	16 8	180 0	150 0	10 4	10 4
Chumparun	16 0	16 0	27 0	23 0	9 0	9 0	17 0	18 0					28 0	29 0			17 0	18 0	19 0	21 0	17 0	17 0	160 0	160 0	10 0	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	13 0	15 0	16 0	8 0	8 0	14 0	14 0	15 0	17 0	15 0	16 0			14 0	14 0	14 8	14 8	17 0	18 0	18 0	18 0	100 0	100 0	10 0	10 0
Benares	12 7	13 4½	15 7	15 7	10 5	9 12	15 7	15 11½	17 5½	16 13	10 4	15 11			4 0	15 3	16 4	16 4	17 14	17 14	17 1	17 14	120 0	120 0	10 2	10 2
Ghazipur	14 13	14 13	17 6	17 6	7 1	7 1	11 0	11 0	18 0	18 0	16 12	16 12	25 12	25 12	12 14	12 14	18 0	18 0	19 5	19 5	17 6	17 0	154 0	154 0	9 10	9 10
Jaunpur	12 8	12 12	14 12	14 12	7 0	7 0	12 0	12 0	15 0	15 0	14 0	14 0	18 0	18 0			14 0	14 8	15 0	15 0	15 0	15 0	170 0	170 0	11 8	11 8
Allahabad	12 8	12 8	15 4	15 0	7 8	7 8	14 8	14 0	17 0	18 8	17 0	17 0	18 0	18 0	17 0	17 0	15 8	15 8			10 8	10 4	115 0	110 0	10 0	10 0
Central—																										
Bánda	13 4	12 12			8 0	8 0	14 0	14 8	17 12	18 0	17 4	17 8					15 12	15 12			13 4	13 4	180 0	180 0	11 0	10 4
Fatehpur	13 4	13 4	15 4	15 4	11 4	12 12	14 0	14 0	17 8	17 8	17 8	17 8					15 0	15 0			18 8	8 8	160 0	160 0	10 8	10 12
Hamirpur	13 12	13 7		13 12	9 0	9 0	12 8	1 0	17 0	17 13		16 8					16 8	15 12				18 0	140 0	143 0	10 15	10 15
Jalaun	13 12	13 4	16 0	15 0	9 0	9 0	10 0	10 0	18 0	18 0	16 0	16 0	15 0	15 0	16 0	16 0	17 0	16 8	18 0	18 0	0 0	23 0	160 0	160 0	10 0	10 0
Cawnpore	14 4	14 12	17 8	17 0	9 8	9 8	13 0	3 0	18 0	17 0	18 0	16 8			14 0	15 0	16 8	16 8	15 0	17 8	18 0	17 0	150 0	150 0	12 0	12 0
Etáwah	13 12	13 8	15 6	15 0	6 0	6 0	13 0	13 0	17 0	15 12	15 9	15 4	15 0	15 0	11 0	11 0	10 4	15 4	10 12	16 0	17 12	17 8	120 0	120 0	11 0	11 0
Farukhabad	12 0	12 8	15 8	15 8	8 0	6 0	6 0	9 0	17 0	16 4	16 0	14 12					15 0	15 8	18 0	17 8	17 0	17 8	120 0	120 0	10 8	10 8
Mainpuri	13 4	13 0	16 4	16 0	4 8	5 0	8 0	8 0	15 4	14 8	14 4	14 4					15 0	14 0	16 0		18 0	18 0	160 0	160 0	11 0	11 8
Etah	13 14	13 12	16 4	15 12	6 8	6 8	10 8	10 8	15 8	15 8	15 12	14 4	17 4	18 4	10 4	0 4	17 4	15 4	17 4	16 4	13 4	13 4	140 0	140 0	11 0	11 0
Western—																										
Lalitpur	14 8	14 8	18 0	18 0	10 8	10 8	13 8	13 8	20 0	20 0	13 0	13 0	24 0	24 0	26 0	26 0	15 0	15 0	22 0	22 0	11 8	11 8	160 0	160 0	10 10	10 10
Jhánsi	15 8	15 8	18 4	17 12	7 12	7 12	13 0	13 0	21 3	20 4½	16 0	16 12					15 14	15 7					180 0	180 0	10 8	10 8
Agra	14 0	13 4	17 8	17 8	5 0	5 0	9 0	9 0	17 8	17 0	17 0	15 0			17 0	17 0	17 8	16 12	18 0	18 0	15 0	15 0	100 0	100 0	11 8	11 8
Muttra	14 0	14 0	17 8	17 8	7 8	7 8	12 0	12 0	18 0	18 0	17 0	17 0			10 0	10 0	18 0	17 8	18 0	18 0	21 0	21 0	120 0	120 0	12 0	12 0
Aligarh	14 4	14 4	17 8	17 8	5 8	5 8	9 8	9 8	17 8	17 8	16 8	16 8			16 0	16 0	17 0	17 0	17 8	17 8	18 8	18 8	140 0	140 0	11 8	11 8
Bulandshahr	14 12	15 2	17 4	17 8	7 0	7 0	11 0	11 0	18 4	18 0	16 8	16 8			15 0	16 0	17 4	17 4	16 8	17 0	13 0	13 0	120 0	120 0	11 4	11 4
Meerut	14 12	15 0	19 0	19 0	5 0	5 0	12 0	12 0	18 0	18 0	17 8	17 8	12 0	13 0	12 0	13 0	17 8	17 8	18 0	18 0	16 0	16 0	100 0	100 0	11 8	11 8
Sub-montane—																										
Ballia	14 4	15 0			10 4	10 4	15 7	15 7	18 0	18 0	18 0	18 0			13 0	13 0	18 0	18 0	18 0	18 0	16 12	18 0	155 0	155 0	10 10	10 10
Azamgarh	12 3	13 4	14 12	14 12	8 14	8 14	13 4	13 4					17 11	18 8			15 8	15 8	10 4	16 4	11 13	12 8	177 8	177 8	9 13	9 3
Gorakhpur	13 8	13 8	15 4	15 4	9 7	9 7	14 13	14 13					18 0	18 0	12 8	12 8	14 6	14 6	15 4	15 4	16 3	16 3	140 0	140 0	9 10	9 10
Basti	14 0	13 12	14 0	15 0	10 0	10 0	28 0	28 0	10 0	10 0			11 0	11 0	7 0	7 8	14 0	15 0	16 0	17 0	16 8	16 8	120 0	120 0	10 0	10 0
Sháhjahánpur	14 8	14 12	17 4	17 8	8 8	8 8	14 0	13 4	17 8	17 8	16 12	16 8	20 0	20 0	16 0	12 0	16 8	16 8	19 0	17 0	16 8	16 8	140 0	140 0	11 4	11 4
Budaun	14 4	13 12	16 4	16 4	7 0	7 0	12 12	13 4	16 4	16 4	15 0	15 0			15 8	15 8	16 4	16 4	17 4	17 8	16 8	16 8	200 0	200 0	11 4	11 4
Pilibhit	13 4	13 2	17 8	20 0	11 14	11 4	13 12	13 12	17 8		15 0	15 0					15 6	15 5	18 2	17 8			160 0	160 0	10 14	10 14

Bareilly	13 2	13 2	15 15	15 0	8 2	8 2	12 8	13 2	16 14	16 14	15 15	15 0		••	13 2	13 12	15 15	15 10	16 14	17 8	16 14	16 14	125 0	125 0	10 10	10 1
Moradabad	15 4	15 12	18 0	18 0	9 0	9 0	13 0	13 0	17 12	17 12	16 8	16 8			16 8	16 8	17 0	17 0	18 12	18 12	17 8	17 8	150 0	150 0	11 4	11
Tarai	13 2	16 0	22 8	18 12	7 8	7 8	12 8	13 0	16 4	17 8	15 0	16 4			20 0	21 0	15 0	15 8	16 14	18 12	17 8	18 12	120 0	120 0	10 0	10
Bijnor	13 12	14 1	16 14	18 0	11 0	11 0	12 2	12 2	15 12	16 14	15 8	16 5					16 5	16 10	18 0	18 0	13 8	13 8	135 0	135 0	11 0	11
Muzaffarnagar	15 6	15 4	15 15	15 14	6 9	6 9	12 13	13 5	19 12	19 12	16 8	19 12	12 2	12 2	7 2	8 13	17 13	17 13	19 12	19 12	11 0	11 0	132 0	132 0	11 0	11
Saháranpur	15 8	15 10	19 4	20 7	7 8	7 8	11 12	11 13	19 4	19 5	19 4	18 4	21 8	21 8	21 8	21 8	17 11	18 4			13 7	14 0	129 0	129 0	11 4	11
Debra Dun	14 8	14 8	14 0	14 0	6 0	7 8	7 8	11 8	17 0	17 0	16 0	16 0	18 0	18 0			17 0	17 0	17 0	17 0	14 0	14 0	160 0	160 0	10 8	10 8
Kumaun	9 0	9 8	10 8	10 8	9 0	9 8	10 0	10 0					12 0	16 0	16 0	20 0	11 0	11 0			8 0†	8 0†	160 0	160 0	7 0	7
Garhwál	10 0	10 0	14 0	14 0	8 0	8 0	11 4	11 0					21 0	21 0			12 8	12 8			8 0	8 0	160 0	160 0	8 0	8
Oudh—																										
Southern—																										
Partabgarh	14 1	14 4	17 13	17 0	9 5	9 5	14 8	14 13	17 2	17 0	17 0	16 10	19 0				15 2	14 14			13 13	13 13	160 0	160 0	9 10	10
Sultanpur	14 8	14 8	16 8	16 8	9 0	9 0	14 8	14 8	17 0	17 0	16 0	16 0	36 0	36 0	20 0	20 0	16 0	16 0	16 0	16 0	17 0	17 0	160 0	160 0	10 8	10
Rae-Bareli	14 12	14 8	17 0	17 0	7 0	7 0	14 0	14 0	18 0	17 0	17 8	17 0	19 0	19 0	16 0	20 0	16 8	16 0	18 0	17 0	19 8	20 0	180 0	180 0	10 0	10
Unao	13 8	13 6	15 0	15 0	9 0	8 0	13 0	13 0	16 8	16 8	16 0	16 0					15 4	15 8	17 0	17 0	14 0	14 0	160 0	160 0	11 0	11
Lucknow	13 12	13 10	16 0	16 3½	6 0	6 0	12 9½	12 14	16 3	16 0	16 0	15 12			14 0	14 0	15 2	14 11	17 0	16 1	17 8	16 14	120 0	120 0	10 12	10 1
Hardoi	15 4	15 0	16 8	16 8	7 0	7 0	3 0	13 0	17 0	17 8	16 8	16 8					7 0	17 0	18 0	18 0	13 0	13 0	120 0	120 0	11 0	11
Northern—																										
Fyzabad	13 14	13 7	16 12	16 12	12 0	11 10	14 0	14 0	16 8	16 12			15 0	15 0	14 0	14 0	16 0	16 8	16 8	16 8	16 12	16 14	120 0	120 0	10 0	10
Barabanki	13 8	13 8	16 0	16 0	10 0	10 0	11 0	11 0	17 8	15 8	16 0	15 4	17 0	16 0	10 0	16 0	15 0	14 12	17 0	15 12	17 8	17 0	140 0	140 0	10 8	10
Gonda	15 4	15 4	16 5	17 0	13 0	13 0	14 14	15 0	19 0	19 0	16 8	17 0	24 0	24 0	[illegible] 0	16 0	16 10	17 0	18 12	19 0	21 0	21 0	200 0	200 0	10 12	10 1
Bahraich	15 0	15 0	18 0	18 0	11 0	11 0	14 0	14 0	21 0	[illegible] 0	16 0	16 0	26 0	26 0			17 0	18 0	19 0	19 0	20 0	20 0	160 0	160 0	10 0	10
Sitapur	15 4	15 0	20 0	19 0	8 0	8 0	14 0	14 0	18 4	19 0	17 0	17 8	22 0	21 0	11 0	15 8	16 0	17 0	19 [illegible]	19 0	18 8	18 8	160 0	160 0	11 0	11
Kheri	15 0	15 0	18 0	18 0	8 0	8 0	13 0	13 0	20 0	20 8	16 0	16 0					16 0	16 0	[illegible] 8	20 0	20 0	20 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	15 10	15 15	22 8	25 0	8 2	8 9	10 10	11 4	23 2	23 2	18 12	18 12					18 12	18 12	23 2	23 2	30 0	28 0			16 9	16
Bánswára	21 4	21 4	21 4		7 8	8 2	15 0	15 0	31 4								[illegible] 0	23 2	38 12	37 8	18 0	18 12			10 5	10 10
Meywar (Oodeypore)	12 14½	12 14¾	18 12	17 15½	9 6	10 2½	10 2½	10 15	21 1½	19 14¾	15 10	14 13½	*Nil*	*Nil*	14 1	13 4½	12 14½	13 4¾	20 5	19 8½	11 5¼	10 8¾	160 0	160 0	9 12¼	9
Sirohee	15 0	14 0	21 0	20 0	7 0	6 0	8 0	8 0	20 0	18 0	20 0	19 0			22 0	20 0	15 0	15 0	22 1[illegible]	20 0	11 0	11 0	160 0	160 0	12 0	12
Erinpura	16 0	16 0	23 8	21 12			8 4	8 4	20 0	20 0	20 0	20 0					17 3	17 5					240 0	240 0	12 0	12
Ajmere	13 0	13 8	17 12	18 8	4 0	4 0	7 0	7 0	18 0	18 0	15 0	15 0					16 0	17 4	19 0	19 0			80 0	80 0	12 0	12
Abu	13 0	13 0	[illegible] 0	19 0	6 8	6 4	8 0	8 0			15 0	15 0					14 8	14 8	20 8	20 0	10 0	10 0			11 [illegible]	11
Kishenguth	14 0	14 0	18 12	18 12	9 0	9 0	10 0	10 0	19 4	19 4	14 12	14 12		‡			17 12	17 12	19 0	19 0		‡		•	13 0	13
Boondee	23 0	23 0	27 0	27 0	10 0	10 0	10 8	11 8	[illegible] 0	34 0							3 0	27 0	30 0	31 0	10 0	10 0	160 0	160 0	10 0	10
Kotah	18 0	18 8	22 8	23 0	7 0	6 0	8 0	7 8	31 0	0 0	16 0	17 0					[illegible] 0	22 8	32 0	30 0	15 0	16 0	240 0	240 0	10 8	10
Jhallawar	15 9	15 15	23 14	23 14	8 14	7 15½	12 11	12 1½	26 12	27 12	18 0	18 0			26 9½	26 0	8 0	20 10½	30 6	30 1[illegible]	11 12½	11 12	175 0	175 0	10 3	10
Tonk	16 0	16 5	20 2	21 5	8 8	8 8	9 8	9 8	24 0	23 12		30 13					18 12	20 3		19 10			105 0	120 0	11 8	11 1
Jeypore	14 4	14 4	20 0	20 4	4 12	4 12	8 4	8 0	[illegible] 0	21 0	17 8	18 8	‡	‡	16 0	16 0	17 4 to 18 8	17 0 to 19 0	21 0	21 0	22 0	22 0	115 0	120 0	12 0	12
Kerowlee	14 1	15 0	20 0	20 0	11 4	11 4	13 12	12 8	21 4	18 12	19 1	10 1			16 4	16 4	17 13	17 12			21 14	21 14	200 0	200 0	11 4	11
Dholpur	13 13	14 1	18 7	18 11	9 0	8 10	11 4	10 9	18 14	18 10	18 1	18 4			15 3	15 12	16 13	17 3			21 15	21 15	90 0	90 0	11 8	11 8
Bhurtpore	15 6	15 8	19 8	19 8	6 12	6 12	6 14	6 14	18 8	19 0	17 8	17 12			12 4	12 4	17 8	18 4	18 0	18 0	20 0	20 0	220 0	220 0	11 12	11 1
Ulwur	15 2	15 5	20 5	20 0	8 0	8 0	10 2	10 2	20 12	20 11	18 7	18 8			12 13	11 8	18 1	18 11	22 0	21 13	25 0	25 0	200 0	200 0	12 8	12 8
Deoli Cantonment	16 4	17 4	[illegible] 9	23 0	4 0	4 0	7 0	7 0	22 8	23 0	13 0	19 8					20 0	20 0					200 0	200 0	11 4	11
Nusseerabad Cantonment	14 4¾	14 12¾	19 12½	19 8	7 2¼	7 0	8 2¾	8 0	20 10	22 0	16 5¼	16 0					18 1	19 0	20 2½	21 11¼	10 10½	12 0	100 0	100 0	12 8	12 8
Hilly Tracts of Meywar	15 0	16 0	20 0	20 0			15 8	15 0									4 0	15 0	24 0	25 0			§	¶	11 8	11
Balmer	13 12	13 12			5 0	5 0	7 6	7 6			22 12	22 12					13 0	3 0					260 0	200 0	14 8	14 8
Anádra	4 8	14 8	21 0	21 0	6 0	6 0	8 0	8 0			17 0	17 0					10 0	16 0	20 0	22 0	11 0	11 0			12 0	12
Shahpoora	15 4	18 0	23 4	22 12	9 0	7 12	12 0	10 8	21 8	21 0	19 4	18 0					17 0	17 8	24 0	24 4			160 0	160 0	12 0	11
Western—																										
Jodhpore	14 1	14 6	18 12	15 0	6 4	6 4	7 8	7 8	16 14	15 0	16 14	16 4					15 0	15 0	16 14	17 8					13 7	13
Jeysulmere	11 4	11 10			8 [illegible]	8 0	10 1[illegible]	10 6	19 0	19 6	18 0	16 12						12 12	12 8						2 0	21
Bikaneer	12 12	13 0			2 14	2 14	7 8	6 6			17 12	17 12					15 13	17 4			8 12	8 7½	100 0	100 0	12 8	12
Central India—																										
Indore	13 8	13 8	18 0	18 0	8 9	8 0	9 0	9 0	25 0	25 0	20 0	20 0	‡	‡	‡	‡	15 8	15 4	30 0	30 0	22 0	22 0	120 0	120 0	10 0	10
Neemuch Cantonment	14 8	14 12	22 12	24 0	7 0	7 0	9 8	9 8	24 13	24 5	18 0	18 8					16 8	16 1½	26 0	25 4	26 0	[illegible] 0	180 0	180 0	11 12	12
Baghelkhand (Sutna)	15 0	15 0	20 0	20 0	8 0	8 0	15 8	15 8	19 0	19 8	16 0	17 8					16 8	17 12			19 0	[illegible] 0	160 0	160 0	10 8	10
Goona	15 8	15 4	15 0	10 0	8 0	8 0	9 0	9 0	25 0	25 0							17 8	18 0	25 0	27 0			200 0	200 0	10 0	10
Gwalior	14 10	14 5½	15 6½	17 0	7 7	7 8	9 13¼	10 1½	19 10½	19 15	17 6	17 0			14 14	14 14	12 10	12 8	22 5	23 6	13 0	12 14	149 0	149 0	11 15	11 1

* Sold in bundles † Husked ‡ Not sold § Eight pies per bundle ‖ Unhusked ¶ Six pies per bundle

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1891—*continued*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat: Present fortnight	Wheat: Past fortnight	Barley: Present fortnight	Barley: Past fortnight	Rice best sort: Present fortnight	Rice best sort: Last fortnight	Rice common: Present fortnight	Rice common: Past fortnight	Jowar or Cholum (*Sorghum vulgare*): Present fortnight	Jowar or Cholum: Past fortnight	Bajra or Cumbu (*Penicillarium typhoideum*): Present fortnight	Bajra or Cumbu: Past fortnight	Marua or Ragi (*Eleusine coracana*): Present fortnight	Marua or Ragi: Last fortnight	Kangni or Kakun Italian Millet (*Setaria italica*): Present fortnight	Kangni: Last fortnight	Gram Chenna Chola Kadalai or Sunaga (*Cicer arietinum*): Present fortnight	Gram: Past fortnight	Maize (*Zea Mays*): Present fortnight	Maize: Past fortnight	Arhar or Thur, Cadian Pea (*Cajanus indicus*): Present fortnight	Arhar: Past fortnight	Firewood: Present fortnight	Firewood: Past fortnight	Salt: Present fortnight	Salt: Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Punjab—																										
Southern—																										
Hissar	16 0	15 0	23 0	23 0			10 0	10 0	23 0	23 0	21 0	21 0	†	†	†	+	22 0	22 0	18 0	18 0	†	†	120 0	100 0	2 0	12 0
Ferozepore	17 0	18 0	23 0	24 0			13 0	10 0	20 0	19 0	22 0	20 0	†	†	0 0	20 0	23 0	25 0	21 0	23 0	9 0	10 0	100 0	100 0	13 0	12 0
Montgomery	16 0	15 0	25 0	25 0			10 0	10 0	21 0	21 0	19 0	20 0	‡	‡	30 0	30 0	20 0	14 0	0 0	20 0	9 0	9 0	255 0	253 0	12 0	12 0
Central—																										
Gurgaon	16 0	16 0	20 0	20 0			9 0	9 0	19 0	19 0	18 0	18 0	†	†	†	†	13 0	18 0	20 0	13 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	18 0	13 0			12 0	1 0	10 0	0 0	16 0	8 0	†	†	10 0	0 0	18 0	19 0	15 0	17 0	19 0	9 0	80 0	85 0	11 0	11 0
Rohtak	16 0	10 0	18 0	18 0			10 0	12 0	22 0	-- 0	19 0	19 0	†	‡	16 0	16 0	20 0	20 0	18 0	18 0	18 0	18 0	100 0	120 0	11 0	11 0
Karnal	16 0	16 0	19 0	20 0			12 0	12 0	1 0	21 0	18 0	19 0	20 0	20 0	16 0	11 0	0 0	23 0	20 0	0 0	15 0	15 0	120 0	120 0	10 0	10 0
Lahore	16 0	17 0	24 0	25 0			11 0	11 0	22 0	2- 0	18 0	17 0	†	‡	24 0	24 0	21 0	22 0	21 0	21 0	10 0	10 0	85 0	85 0	12 0	12 0
Sub montane—																										
Umballa	17 0	17 0	20 0	20 0			11 0	11 0	21 0	21 0	20 0	-0 0	20 0	0 0	9 0	0 0	20 0	20 0	20 0	20 0	18 0	18 0	130 0	130 0	13 0	13 0
Ludhiána	18 0	18 0	20 0	22 0			1 0	12 0	3 0	3 0	24 0	1	+	†	16 0	17 0	1 0	2- 0	-1 0	23 0	13 0	3 0	100 0	11 0	12 0	12 0
Jullundur	18 0	18 0	21 0	21 0			9 0	9 0	0 0	-- 0	20 0	0 0	*	*	20 0	20 0	20 0	20 0	3 0	24 0	*	*	80 0	90 0	12 8	12 8
Hoshiarpur	18 0	19 0	25 0	24 0			0 0	10 0	23 0	24 0	0 0	20 0	12 0	2 0	0 0	20 0	-0 0	21 0	2- 0	24 0	12 0	12 0	85 0	85 0	13 -	13 2
Gurdaspur	19 0	13 0	20 0	22 0			8 0	8 0	24 0	-4 0	10 0	10 0	10 0	10 0	18 0	18 0	-1 0	21 0	2- 0	23 0	16 0	16 0	100 0	100 0	13 8	12 0
Amritsar	10 0	17 0	21 0	21 0			11 0	11 0	23 0	-3 0	18 0	18 0	†	†	20 0	21 0	20 0	21 0	21 0	21 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	13 0	13 0	14 0	15 0			9 0	9 0	13 0	13 0	14 0	14 0	17 0	18 0	10 0	10 0	15 0	15 0	18 0	18 0	0 0	10 0	65 0	65 0	9 4	9 4
Kángra	18 0	18 0	22 0	23 0			15 0	15 0	14 0	14 0	10 0	10 0	25 0	25 0	7 0	7 0	18 0	18 0	22 0	2 0	12 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkot	16 0	17 0	24 0	-5 0			5 0	14 0	23 0	23 0	23 0	23 0	‡	‡	18 0	20 0	20 0	20 0	20 0	22 0	12 0	12 0	100 0	100 0	13 0	13 0
Gujránwála	18 0	18 0	27 0	27 0			4 0	14 0	- 0	22 0	20 0	25 0	‡	†	20 0	5 0	2- 0	21 0	-0 0	20 0	‡	†	75 0	75 0	13 0	13 0
Gujrát	18 0	18 0	27 0	27 0			11 0	11 0	6 0	26 0	23 0	3 0	†	†	1- 0	17 0	20 0	20 0	23 0	23 0	†	†	140 0	140 0	14 0	14 0
Jhelum	19 0	19 0	5 0	32 0			14 0	14 0	24 0	24 0	4 0	23 0	†	†	*	*	0 0	20 0	24 0	21 0	*	*	100 0	100 0	14 0	14 0
Rawalpindi	17 0	18 0	29 0	30 0			9 0	0 0	30 0	3 0	4 0	24 0	*	†	16 0	16 0	9 0	20 0	24 0	24 0	16 0	20 0	77 0	80 0	13 8	13 8
Hazara	17 0	21 0	25 0	30 0			10 0	1 0	‡	‡	20 0	20 0	†	†	‡	15 0	15 0	15 0	20 0	30 0	†	†	90 0	90 0	11 0	11 0
Peshawar	16 0	17 0	30 0	-0 0			11 0	11 0	29 0	29 0	19 0	13 0	†	†	24 0	-4 0	16 0	10 0	21 0	-2 0	24 0	24 0	100 0	98 0	41 0	40 0
Kohat	16 0	16 0	25 0	-5 0			14 0	13 0	30 0	31 0	23 0	21 0	†	†	†	†	17 0	14	24 0	24 0	10 0	16 0	130 0	180 0	60 0	60 0
Western—																										
Shahpur	18 0	18 0	19 0	18 0			10 0	10 0	23 0	2- 0	22 0	21 0	20 0	20 0	20 0	20 0	1 0	21 0	21 0	21 0	‡	*	200 0	200 0	13 0	13 0
Jhang	15 0	15 0	23 0	25 0			10 0	9 0	22 0	22 0	18 0	18 0	-2 0	0 0	22 0	22 0	15 0	15 0	23 0	23 0	10 0	10 0	240 0	240 0	12 0	12 0
Mooltan	15 0	15 0	22 0	24 0			12 0	12 0	24 0	24 0	24 0	25 0	†	†	24 0	24 0	18 0	15 0	24 0	4 0	†	†	100 0	100 0	13 0	13 0
Bannu	21 0	21 0	38 0	43 0			13 0	13 0	35 0	40 0	38 0	25 0	8 0	8 0	8 0	8 0	2 0	21 0	5 0	38 0	14 0	15 0	90 0	90 0	40 0	40 0
D I Khan	19 0	19 0	27 0	28 0			9 0	9 0	27 0	36 0	27 0	29 0	‡	‡	6 0	6 0	21 0	- 0	25 0	24 0	‡	‡	1 2 0	111 0	42 0	42 0
Muzaffargarh	16 0	16 0	23 0	23 0			14 0	14 0	18 0	18 0	18 0	18 0	‡	‡	‡	‡	17 0	17 0	‡	‡	11 0	11 0	110 0	100 0	12 0	12 0
D G Khan	16 0	15 0	22 0	22 0			8 0	8 0	23 0	25 0	21 0	23 0	‡	‡	‡	‡	16 0	18 0	‡	‡	‡	‡	100 0	100 0	23 0	23 0
Sind and Baluchistan—																										
Karáchi	12 0	12 0	16 0	16 0	8 0	8 0	11 0	11 0	17 0	19 0	19 0	18 0	‡	‡	‡	‡	15 0	15 8	16 0	16 0	10 0	10 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	12 8	21 0	20 0	8 0	8 0	10 0	10 0	23 0	23 0	22 8	22 0					14 0	14 0					160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	13 8	13 8					13 8	11 8			19 8	19 8											120 0	120 0	12 0	12 0
Sukkur	15 0	15 0	20 0	20 0	8 0	8 0	12 0	12 0	24 0	24 0	22 0	20 0					20 0	20 0		..			120 0	120 0	12 0	12 0
Shikárpur	12 13	12 13	18 4	15 8	7 12	7 12	9 3	9 3	22 10	21 10	29 8	29 8					15 11	15 11			9 0	9 0	150 0	150 0	11 4	11 4
Upper Sind Frontier	13 0	12 8	17 0	17 0	8 0	8 0	12 0	12 0	25 0	25 0	32 0	30 0					14 4	14 4			8 8	8 8	213 0	213 0	11 0	11 0
Quetta	11 8	11 14	14 0	13 8	5 0	5 0	7 8	7 8	16 0	16 0	14 0	14 0					12 8	12 8	14 8	15 0			59 0	54 0	8 0	8 0

Bombay—																										
Konkan—																										
Karwar	12 8	12 8			6 8	6 8	11 0	11 0	16 0	16 0	16 8	15 8	24 0	21 0			12 0	12 0			11 8	11 8	213 5	213 5	11 8	11 8
Ratnágiri	12 8	11 13			11 6	10 11	14 2	13 7	18 3	18 3	17 -	15 15	21 ?	18 1-			6 1	14 0			13 10	12 15	150 0	120 0	12 5	12 5
Colába (Alibág)	8 2	8 2			7 6	7 6	12 0	12 0			12 5	12 5					11 1?	11 10			7 4	7 4	110 0	110 0	11 3	11 3
Bombay	16 7	10 8	14 13	15 11	7 2	7 2	12 4	13 0	17 4	17 1-	15 4	15	1 12	16 0	4 ?	3 ?	14 -	14 0	16 7	16 15	9 10	9 9	62 6	62 6	11 3	11 3
Tanna (Salsette)	10 5½	10 5½			6 15	6 15	8 9	8 3			15 0	15 0	16 13½	16 13½			13 4	15 4			10 5½	10 5½	80 0	80 0	12 5	11 7
Deccan—																										
Dharwar (Hubli)	18 0	18 2	20 1?	33 0	10 0	10 7	11 0	11 10	? 0	21 12	1 0	17	27 0	24	20 0	24 0	14 0	14 4			20 0	20 10	80 0	80 0	9 0	9 9
Belgaum	17 0	17 8	14 ?	14 2	12 0	12 0	13 0	13 0	1 3	21 0	22 0	1 0	4 0	3 ?	13 6	15 3	16 5	19 8	? ?	1/ 13	14 0	13 8	80 0	80 ?	14 4	14 0
Satara	13 6	13 6			9 9	8 14	11 7	10 1-	8 ?	1? 10	15 -	10 ?	18 11	16 6			11 14	14 ?			12 6	12 6	105 0	108 0	13 2	10 13
Sholapur	19 11	19 11			10 11	10 11	11 4	11 4	9 2	?? 11	? ?	-3 ?					11 11	15 11			17 4	16 14	70 0	71 0	11 4	11 4
Bijápur	10 14	10 14			7 3	7 3	11 5	11	3 ?	25 3	4 5	4 8					1 0	1 0			11 ?	11 12	80 0	80 0	9 2	9 12
Poona (City)	12 10	12 10	13 4	13 4	9 13	9 1	11 0	10 7	10 ?	17 6	1, -	10 2	16 ?	10 ?			1 4?	9 2			18 0	18 0	67 ?	67 7	12 4	12 4
Khandesh—																										
Ahmednagar	14 7	14 8			7 6	7 6	0 1?	0 ?	4 14	21 ?	20 10	10 8	26 ?	26 -			11	17 ?			27 5	26 0	100 0	100 0	13 0	13 0
Násik	8 11	17 4			10 8	9 12	1- 0	10 8			-1 ?	21 9					1	?			17 4	15 3	1- 0	100 8	13 8	13 8
Khandesh (Dhulia)	14 ?	14 7			7 4	7 4	9 6	9 0	3 12	24 14	20 1	11 1					15 11	14 4			18 12	15 1	109 0	100 0	11 6	11 6
Guzerat—																										
Surat	12 0	12 0	14 0	14 0	7 0	7 0	9 0	0 0?	1 ?	1- 0	15 0	16 0			0 0	? 0	1 ?	12			6 0	15 0	100 0	100 0	13 0	13 0
Broach	12 0	12 0			8 0	8 0	11 0	11 0	7 ?	-1 0	0	16 0					10 ?	13 0			15 ?	8 0	90 0	90	13 0	13 0
Kaira	11 10	11 1	24 0	24 0	8 0	8 0	11 6	10 6	21 ?	1? ?	13 3	9	12	22 5			9 1	5 5	5 ?	25 3	4 9		1 0 0?	?	13 5	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 11½	10 13½	10 4	6 4½	6 4½	10 4½	10 4½	15 4½	4½	1?	17 2	15	15 4			1 ?	10			15	15 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskroi)	13 8	12 8	18 0	15 0	8 0	8 0	10 -	10 0	1- ?	17 0	19 0	13 0					14 ?	14 ?	23 5	3 ?	1 8	1 8	80 0	81 0	13 8	13 8
Panch Maháls (Godhra)	10 0	10 0			8 0	8 0	8 -	8 7	? ?	20 0	?	16 0	14 7	14			15 ?	15 ?			10 5	10 5	100 0	150 0	12 2	12 2
Deesa Cantonment	3 0	3 0			6 0	6 0	8 0	8 0	10 0	20 0	-	21 0									13 0	13 0	145 0	145 0	13 0	13 0
Kattiawar—																										
Rájkot	14 8	15 0			6 0	6 0	-	7 0	13 0	10 8	15 ?	10 8					13 4	14 0			8 8	8 8	80 0	90 0	40 0	40 0
Central Provinces—																										
Western—																										
Nimar	14 4	14 4			6 1-	6 1	12 8	12 8	4 15	24 3	27 0	2 0			15 0	10 0	4 3	3 7			13 8	8	1 0	1?0 0	11 6	11 6
Khandwa Asirgarh Cant	13 0	13 0			9 0	9 0	11 0	0 1	24 0	24 -							14 0	4 0			13 0	13 0	10 0	160 0	8 0	8 0
Hoshangabad	15 0	15			8 0	8 0	10 8	10 8	21 0	21 14							14 0	13 0			3 0	15 2	14 0	140 0	9 0	9 0
Betul	15 7	10 0					10 13	10 13	10 3	9 3							1 ?	1			13 1	13 1	1 0 0	320 0	8 8	8 8
Chhindwara	17 9	0 4			8 0	8 0	11 -	11	8 13	8 13							5	16 4			12	1 0	1 0 0	160 0	3 2	9 2
Nagpur	17 8	17 13			11 4	11 4	12 8	12 ?	2? 0	2 5							17 8	1 4			7 8	17 8	119 0	100 0	9 13	9 3
Wardha	17 6	22 0			10 0	10 0	11 -	11 7	0 1	26 11							17 2	15 8			4 0	4 0	1 4 0	124 0	10 3	10 3
Central—																										
Narsinghpur	13 8	15 3			9 3	9 ?	1- 10	- 10									18 11	1 1			1 1?	1 10	100 0	120 0	0 2	9 2
Saugor	3 15	13 0			8 15	8	11 3	11 3	8	8 13							14 ?	4 ?			16 4	10 4	1,? ?	170 0	8 15	8 15
Damoh	10 0	17 -			2 5	1 0	15	- 5	24 0	24 0							-	8			1- 3	?	2?0 0	2 0 0	0 ?	9 2
Jubbulpore	15 4	15 4			1- 4	3 0	14 4	3 4	1 8	2 12							1 0	19 ?			4 ?	13 8	1 0	120 0	0 8	9 12
Mandla	8 0	13 0			13 0	14 0	10 0	18 ?									-	?			15 0	0 ?	10 ?	100 0	9 8	9 12
Seoni	0 9	11 ?			0	9 1?	11 9	1? 0									10 8	1 ?			1 9	1 0	190 0	100 0	9 2	9 2
Bálaghát	1 0	2 ?			1 2	13	1 14	7 14									13	1			0	2? 0	131 0	1 0	0 0	9 0
Bhandára	17 8	18 12			-	-	3 4	15 0									16 4	11 4			1	7 8	30 0	0 0	9 0	9 0
Chanda	17 10	17 10			-	-	12 13	11 13	3 5	20 0							14 14	19 3			17 3	17 13	3 0 0	3 0 0	10 0	10 0
Eastern—																										
Bilaspur	23 11	25 11			14 7	14 1	6 2	-6 2									1 -	20 2			5 -	0 0	105 0	*	8 8	8 8
Raipur	21 ?	21 ?			15 11	13 1	-2 1	- 1?									3	2			5 8	?	14 0	64 ?	10 0	10 0
Sambalpur	19 0	0 4			15 1	15 12	21 0	-1 0									10 8	1/ 4			14 0	5 0	1- 0	120 0	9 0	9 10
Berar—																										
Buldana	6 0	6 0			8 0	8 0	0 0	0 0	0	6 0	2 0	0 0					6 0	16 0			14 0	0 0	200 0	200 0	0 0	9 0
Básim	6 5	10 2			5 1	8 1	1 2	11 0	4 7	4 5	2 0	0 0					0 11	0 1			10	10 3	55 0	5 0	3 0	9 8
Akola	15 0	1 0			8 0	8 0	10 0	10 0	4 1	4 0	10 0	19 0					4 0	14 0			3 0	13 0	64 0	64 0	10 8	10 8
Ellichpur	16 0	6 0			6 0	6 0	0 0	11 0	8 0	8 0	8 4	13 4					14 0	4 0			24 0	24 0	00 0	96 0	10 0	10 0
Amraoti	15 12	10 0			8 0	8 0	10 0	10 0	8 0	-7 12	16 8	16 4					14 0	4 8			0 4	7 12	03 0	70 0	9 0	9 0
Wun	16 9	16 0			8 0	8 0	10 0	10 0	6 0	28 0							15 0	17 0			32 0	32 0	00 0	60 0	10 0	10 0
Nizam's Territories—																										
Secunderabad	13 3	13 3			6 15	7 2	1 4	11 1	20 11	18 13	23 0	20 1	-4 14	21 7			15 15	16 12			21 7	0 11	131 0	130 0	9 4	9 2
Bolaram	13 12	13 12			7 9	7 0	0 10	0 10	18 15	8 15							7 10	17 10					119 14	110 14	9 5	9 5
Chadarghat	12 0	12 8			9 0	8 14	1- 0	12 0	19 0	20 0	19 0	19 14					18 12	19 8					1 0 0	120 0	0 4	9 8

* Not sold † Not produced ‡ Not procurable

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1891—concluded

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat		Barley		Rice, best sort		Rice, common		Jowar or cholum (*Sorghum vulgare*)		Bajra or cumbu (*Pennisetum typhoideum*)		Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar, or thur, cadjan pea (*Cajanus indicus*)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Madras—																										
Malabar Coast—																										
Malabar	9 0	9 0			11 5	11 5	11 13	11 13	*	*	*	*	21 14	21 14									136 2	136 2	11 11	11 11
S Canara	9 10	9 10			11 14	11 14	13 13	13 13	*	*	*	*	21 13	19 5									128 13	128 13	14 3	13 5
South, central—																										
Coimbatore	10 5	10 5			10 13	10 13	11 5	11 5	18 11	18 11	20 11	20 11	21 5	21 5									133 11	133 11	12 11	12 11
Nilgiris	8 8	8 8			8 13	8 13	9 10	9 10	12 5	20 0	16 13	15 6	10 10	18 11									274 3	274 3	10 2	10 2
Salem	11 2	10 3			10 5	10 5	12 13	13 3	21 13	21 6	24 10	23 13	27 6	26 8									186 10	186 10	13 2	13 2
Central—																										
Bellary	15 6	15 6			11 8	11 3	12 11	12 6	29 10	29 6	24 14	25 6	29 2	29 2									97 3	97 3	11 14	11 14
Anantapur	12 8	12 8			11 3	11 3	12 6	12 6	27 5	27 5	21 10	21 10	30 2	30 2									97 3	97 3	11 5	11 5
Cuddapah	13 10	13 10			10 5	9 13	11 3	11 3	24 2	24 8	21 0	21 0	24 13	25 8									140 0	140 0	12 3	12 3
Kurnool	14 10	14 10			11 6	11 6	12 3	12 3	28 13	29 8	24 6	25 3	*	*									138 14	138 14	11 11	11 11
East Coast north—																										
Ganjam	12 8	12 8			15 0	15 0	16 0	16 0	*	*	*	*	31 14	30 0									114 3	114 3	10 11	10 11
Vizagapatam	5 0	15 0			11 3	11 3	12 6	12 6	31 5	29 3	34 11	34 11	8 5	28 5									116 10	116 10	11 11	11 11
Godávari	10 13	11 11			13 14	13 14	16 0	16 0	24 0	23 0	28 3	28 3	29 2	29 2									243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6			12 10	12 10	13 3	13 3	18 6	18 6	*	*	26 13	26 13									140 14	140 14	13 3	13 3
Nellore	12 0	13 6			10 2	10 2	10 10	10 10	19 2	19 2	17 14	17 14	20 10	20 10									93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	11 5	11 2			10 5	9 14	10 13	10 13	18 11	18 11	17 3	17 3	22 6	22 6									108 14	108 14	12 13	13 0
Chingleput	*	*			9 13	9 13	11 11	11 11	*	*	*	*	21 14	21 14									122 8	122 8	12 6	12 6
N Arcot	11 14	9 6			9 6	9 6	10 5	10 5	*	23 11	*	20 10	23 14	23 14									160 10	160 10	11 5	11 5
S Arcot	8 10	8 10			10 6	10 14	10 14	11 6	*	*	21 10	23 2	21 8	2 5									209 0	209 0	11 5	11 5
Tanjore	8 13	8 13			12 0	12 0	13 6	13 13	*	*	20 5	24 11	21 2	25 11									145 13	145 13	12 14	12 14
Trichinopoly	10 10	10 14			9 11	10 5	10 8	10 11	*	*	19 2	19 2	20 5	21 0									143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	9 3	9 3			9 8	9 8	10 6	10 6	*	*	*	*	*	*						..			58 5	58 5	15 3	15 3*
Madura	9 13	9 13			10 14	10 14	11 6	11 6	*	*	14 11	14 11	20 3	20 3									121 8	121 8	13 10	13 10
Mysore—																										
Mysore	12 0	12 0	10 0	10 0	9 0	9 0	10 0	10 0	23 0	23 0	24 0	24 0	25 0	25 0	15 0	15 0	10 8	10 8			24 0	20 0	102 0	102 0	10 0	10 0
Bangalore	11 0	12 8	11 4	11 0	7 12	7 8	8 8	8 8	20 8	22 0			27 0	26 12			11 12	11 8			18 12	17 8	84 0	84 0	9 8	9 8
Kolar	12 0	11 0	10 8	10 12	9 8	9 8	10 0	9 12					26 0	28 0			10 8	11 0			16 0	15 0	120 0	132 0	9 0	8 12
Túmkúr	12 0	12 0	11 0	11 0	9 8	10 0	11 0	11 0					28 0	40 0			11 0	11 0			20 0	18 0	340 0	340 0	9 0	9 0
Hassan			11 0	10 0	9 0	9 8	10 0	10 0					30 0	30 0			11 0	10 0			14 0	14 0	72 0	72 0	9 0	8 0
Kadur	12 0	12 0	12 0	12 0	11 0	10 0	13 0	12 0					28 0	26 0		-	12 0	10 0			12 0	11 0	240 0	240 0	9 0	9 0
Shimoga	14 11	13 10			10 8	10 8	12 10	12 10	25 4	25 3			30 7	28 6			12 10	11 9					480 0	480 0	9 7	9 7
Chitaldroog	13 0	13 0	15 0	14 0	10 8	10 8	12 0	12 0	34 0	36 0	24 0	24 0	46 0	48 0	44 0	48 0	13 0	12 0	..		17 0	16 0	320 0	320 0	8 0	8 8
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	9 8	10 0	11 0	11 8					29 8	29 0		..	22 8	21 8					110 0	110 0	10 8	9 0
Aden	8 0	8 0	..	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4				..	9 4	9 4	..		5 9	5 9	65 5	65 5	32 0	32 0

* Not sold

FINANCE AND COMMERCE DEPARTMENT
(*Statistical Branch*)

J. F. FINLAY,
Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 11

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 12th March, 1891.

His Excellency the Viceroy and Governor-General will leave Calcutta on the 24th March, 1891, and will arrive at Simla *viâ* Allahabad, Philibit, Naini Tal, Somesur, and Ranikhet about the end of April, 1891.

His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Tuesday, the 24th March, 1891, at 10 P M.

His Excellency will visit *en route* Allahabad, Philibit, Naini Tal, Somesur, and Ranikhet, and arrive at Simla about the end of April, 1891.

All covers intended to reach His Excellency the Viceroy and Governor-General during His Excellency's journey should be addressed "Governor-General's Camp," without the addition of any Post-town.

The party accompanying His Excellency on tour is as follows —

1 His Excellency the Viceroy	
2, Her Excellency the Marchioness of Lansdowne	2, 3, and 4 will join His Excellency at Naini Tal
3 Mrs E H Hope	
4 Lord Charles Fitzmaurice	
5 Colonel J C Ardagh, C B, Private Secretary	5, 6, 7, and 8 will accompany His Excellency throughout the tour
6 Colonel Lord William Beresford, V C, C I E, Military Secretary	
7 Surgeon-Major Fenn, Surgeon to His Excellency the Viceroy	
8 Lieutenant S H Pollen, A-D-C	
9 Captain G P Brasier-Creagh, A-D C	9 will join His Excellency at Naini Tal
10 F W Latimer, Esq	10 will accompany His Excellency throughout the tour

All communications connected with business of a mere routine nature should be sent, as usual, to the Head-Quarters of the several Departments

By Command,

WILLIAM BERESFORD, *Colonel*,

Military Secretary to Viceroy

HOME DEPARTMENT

NOTIFICATIONS—PUBLIC

Calcutta, the 13th March, 1891

No 505—The following Despatch from Her Majesty's Secretary of State for India is published for general information —

No 25 (Public), dated India Office, London, the 5th February, 1891

To His Excellency the Most Honourable the Governor General of India in Council

MY LORD MARQUIS,—Her Majesty has received a telegram from Maulvie Mohamad Husain, President, Anjuman Rafa Islam at Allahabad, expressing, in behalf of a general meeting of Mahomedans, their gratitude to Her Majesty for stopping the Play "Muhammad"

2 The Queen-Empress commands me to acknowledge the receipt of this message

3 I have to add that I have communicated to the Lord Chamberlain a copy of your Government's Home Secretary's demi-official letter No 180D, dated the 9th of December last, relating to this matter It is not the fact, however, that the Play has been "stopped" It appears that it has never even been accepted at any London Theatre.

I have, &c,

(Sd) CROSS.

ESTABLISHMENTS.

The 9th March, 1891

No 114—The services of Mr H. R. H Coxe, Indian Civil Service, are replaced at the disposal of the Government of Bengal, with effect from the 1st April, 1891

No. 118—Lieutenant C L O Reid, Madras Staff Corps, 6th Madras Infantry, is appointed to be an Assistant Commissioner, 4th grade, in Burma

The 13th March, 1891

No 125—The Governor General in Council has been pleased, in accordance with the rules issued under Section 6 of the Statute 33 Vict, Cap 3, to confirm Maulvi Inam Ali in the office of Assistant Commissioner to which he was nominated by the Government of the Punjab

MEDICAL

The 11th March, 1891

No 105—The services of Surgeon-Major C W Calthrop, M D, Bengal Establishment, are replaced at the disposal of the Military Department

No 108—The services of Surgeon L G, Fischer, Bengal Establishment, are replaced at the disposal of the Military Department

SANITARY

The 10th March, 1891.

No. 71—In exercise of the power conferred by Section 5 of the Scheduled Districts Act, 1874, the Chief Commissioner of Burma with the previous sanction of the Governor General in Council extends the Vaccination Act, XIII of 1880, to the whole of Upper Burma except the Shan States, with effect from the 1st April, 1891

JUDICIAL.

The 13th March, 1891

No. 353.—Under the provisions of Section 138 of the Negotiable Instruments Act, 1881, as

amended by Act II of 1885, the Governor General in Council has been pleased to accept the resignation tendered by Babu Hit Lal, Pleader, Umballa, of the office of Notary Public to which he was appointed by Home Department Notification No 1279, dated the 1st September, 1882

No 354.—Under the provisions of Section 138 of the Negotiable Instruments Act, 1881, as amended by Act II of 1885, the Governor General in Council has been pleased to appoint Kundan Lal, Pleader, to be a Notary Public, and to exercise his functions as such within the Umballa District.

POLICE

The 11th March, 1891

No 125—The services of Captain H L Custance, Bengal Staff Corps, 2nd-in Command in the Upper Burma Military Police are replaced at the disposal of the Military Department, with effect from the 29th instant

ECCLESIASTICAL

The 9th March, 1891

No 70—The services of the Reverend J H Taylor, a Senior Chaplain on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of Bengal, with effect from the 12th March, 1891, or the subsequent date on which he may be relieved of his duties at Shillong

The 12th March, 1891

No 74—The Reverend C H Barlow, a Junior Chaplain on the Bengal Ecclesiastical Establishment is appointed to be Chaplain of Gauhati and Shillong, with effect from the 2nd March, 1891, or any subsequent date on which he may take over charge of his duties

C J LYALL,

Secretary to the Government of India

FOREIGN DEPARTMENT

NOTIFICATIONS.

Fort William, the 10th March, 1891

No 349-G—Lieutenant C A. Kemball, Staff Corps, Officiating Political Assistant of the 3rd class, is posted as First Assistant to the Political Resident in the Persian Gulf

No 351-G—Captain G F Chenevix Trench, Staff Corps, Officiating Political Assistant of the 1st class, is posted as Assistant Political Agent at Bussorah

No 353-G—Lieutenant W C R Stratton, Staff Corps, Officiating Political Assistant of the 1st class, is posted as First Assistant to the Governor-General's Agent in Baluchistan

No 355-G—Lieutenant C Archer, Staff Corps, Officiating Political Assistant of the 1st class, is posted as Assistant Secretary to the Government of India in the Foreign Department

The 11th March, 1891

No 361-G—Lieutenant C B Baldock, Staff Corps, Officiating Wing Officer and Adjutant, Merwara Battalion, is appointed to officiate as Wing Commander and 2nd in Command in addition to his other duties, with effect from the 11th February, 1891, *vice* Captain G H J Moore, and until the return from leave of Captain G A Collins

The 12th March, 1891

No 368-G—Lieutenant P T A Spence, Staff Corps, Officiating Political Assistant of the 3rd class, and Assistant to the Governor-General's Agent in Baluchistan, has passed in the subjects prescribed under clause A, rule II, of the rules for the examination of junior officers in the Political Department

No 376-G—Surgeon-Major A McGregor, Indian Medical Service (Bengal), Medical Officer, 8th Regiment, Bengal Cavalry, held medical charge of the Bundelkhand Political Agency, in addition to his other duties, from the 5th January, to the 2nd February, 1891

Surgeon-Major G F Langridge, Medical Staff, in medical charge, Station Hospital, Nowgong, is appointed, temporarily, to the medical charge of the Bundelkhand Political Agency, in addition to his other duties, with effect from the 3rd February, 1891

No 501-E—The Governor-General in Council is pleased to cancel Foreign Department Notification No 1275P, dated the 13th June, 1873, published in the *Gazette of India*, dated the 14th June, 1873, part I, page 558

The 13th March, 1891

No 379 G.—Mr W Allan, late a clerk in the Foreign Department, who has been dismissed from his appointment, is declared incapable of serving Government hereafter in any capacity

W J CUNINGHAM,

Offg Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

LEAVE AND APPOINTMENTS

Calcutta, the 11th March, 1891

No 1012—Babu Ramaprasanna Ghosh Officiating Chief Superintendent, is posted to the Outside Audit Branch of the Office of the Comptroller and Auditor General

Mr J W Pringle is appointed to officiate as a Supernumerary Chief Superintendent, and is posted to the Office of the Comptroller, India Treasuries, with effect from the 6th March, 1891

No 1017.—Mr F W Peterson, Deputy Assay Master, Bombay, is granted furlough for eighteen months, under Article 340, Civil Service Regulations, with effect from the 20th April, 1891, or any subsequent date on which he may avail himself of it

Surgeon-Major F F MacCartie (Bombay Medical Service) is appointed to officiate as Deputy Assay Master, Bombay, *vice* Mr F W. Peterson

No 1019.—The following promotions and reversions of Officers of the Account Department during the month of February, 1891, are notified —

With effect from the 6th February, 1891,—

Mr M N Bhattacharya to officiate in class IV, and

Mr V C Scott-O'Connor to officiate in class V of the Enrolled List

With effect from the 10th February, 1891, in consequence of Mr J E O Conor's return to duty,—

Mr G H R Hart to revert to class III,

Mr F J Atkinson to revert to class IV,

Mr M N Bhattacharya to officiate in class V instead of in class IV, and

Mr V C Scott-O'Connor to officiate in class VI instead of in class V of the Enrolled List

The 13th March, 1891

No 1974—Mr I C Bose, Assistant Accountant General, Bengal, is posted as Assistant Comptroller General in charge of the Forest Branch

Mr R Nathan, C S, whose services have been placed at the disposal of the Finance and Commerce Department for employment in the Enrolled List of the Accounts Department, is posted to the Office of the Accountant General, Bengal.

SEPARATE REVENUE.

POST OFFICE

The 13th March, 1891

No 1079—In exercise of the power conferred by Section 22 of the Indian Post Office Act XIV of 1866, and in modification of all existing notifications conflicting herewith, the Governor-General in Council has fixed the rates of postage to be levied on letters and other articles transmitted by post on and after the 1st day of April, 1891, between Aden and any other part of British India, in either direction, at the inland postage rates in force for the time being in British India

No 1080—In exercise of the power conferred by Section 21 of the Indian Post Office Act, XIV of 1866, and in modification of all existing notifications conflicting herewith, the Governor-General in Council directs that, with the exceptions specified in the annexed Schedule A, the rate of postage on letters sent through the Post, by any route, on and after the 1st day of April, 1891, from British India to any British Colony or possession or to any foreign country or Post Office which is or may hereafter be comprised in the Universal Postal Union shall be ***two and a half annas for every half ounce or fraction of half an ounce in weight***

A list of foreign countries at present comprised in the Universal Postal Union is given in the annexed Schedule B

SCHEDULE A

To	Rate of letter postage
Ceylon, by land route or by Indian packet *via* Tuticorin	Indian inland rate
French and Portuguese possessions in India	Indian inland rate
Persia (except Indian Offices)	2 annas per half ounce or fraction of half an ounce
Persia, Indian Offices	Indian inland rate
Turkey in Asia and Guadur (Mekran Coast) Indian Offices	Indian inland rate

SCHEDULE B

Foreign countries now comprised in the Universal Postal Union

Argentine Republic	Ecuador	Japan	Portuguese Colonies
Austria	Egypt	Liberia	Roumania
Belgium	France	Luxemburg	Russia
Bolivia	French Colonies	Mexico.	Salvador.
Brazil	Germany	Montenegro	Servia.
Bulgaria	German Colonies and Protectorates	Netherlands	Siam
Chili	Greece	Netherlands Colonies	Spain
Columbia, Republic of	Guatemala	Nicaragua	Spanish Colonies.
Congo	Hawaiian Islands	Norway	Sweden
Costa Rica	Hayti	Paraguay	Switzerland
Danish Colonies	Honduras (Republic of)	Patagonia	Turkey
Denmark	Hungary.	Persia	United States of America.
Dominican, Republic (San Domingo)	Italy.	Peru	Uruguay
		Portugal	Venezuela

PAPER CURRENCY.

The 10th March, 1891

No 1023—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February, 1891, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882*

Circles of Issue	Whole Amount of Notes in Circulation	Reserve in Silver Coin and Bullion		
		Coin	Bullion	Total
	R	R	R	R
Calcutta	9,05,65,715	4,16,00,662	32,33,956	4,48,34,618
Allahabad	1,07,68,795	2,81,16,740		2,81,16,740
Lahore	1,37,89,115	1,55,46,030		1,55,46,030
Bombay	10,07,20,400	6,95,38,794	71,40,964	7,66,79,758
Kurrachee	58,80,535	73,14,180		73,14,180
Madras	3,58,47,150	1,98,71,525	4,37,000	2,03,08,525
Calicut	19,54,455	14,16,195		14,16,195
Rangoon	46,83,015	13,73,325		13,73,325
TOTAL	20,42,15,800	18,47,78,051	1,08,11,920	19,55,89,971
Price paid for Government Securities of the nominal value of R7,07,31,100 held under Section 19 of the Act				6,86,25,829
GRAND TOTAL				26,42,15,800

J F FINLAY,
Secretary to the Government of India

MILITARY DEPARTMENT

Fort William, the 13th March, 1891.

APPOINTMENTS

HYDERABAD CONTINGENT.

No. 240—*4th Infantry*—

Lieutenant T M Kirkwood, Staff Corps, Wing Officer, to be Adjutant, *vice* Lieutenant M I Shewen, Staff Corps, who has vacated on promotion Dated 1st February, 1891

NATIVE ARMY

No. 241—The following direct appointment is made with effect from date of joining —

17th Bengal Cavalry

Sayyid Zámin Ali Sháh to be Jemadar, on probation, *vice* Kazi Latif, transferred to the pension establishment

STAFF CORPS

No. 242—Lieutenant John Beatson Bell, West Yorkshire Regiment, officiating Wing Officer, 32nd (Punjab) Regiment of Bengal Infantry (Pioneers), is admitted to the Indian Staff Corps from the 15th January, 1890, subject to confirmation by the Secretary of State for India

FURLOUGH AND LEAVE

No 243—The undermentioned officers are granted furlough out of India —

Captain G H Robinson, Staff Corps, Wing Commander, 1st Battalion, 1st Gurkha (Rifle) Regiment, (p a) for two years under rule I of the regulations of 1875

Surgeon-Major G G MacLaren, M D, Civil Surgeon, Dehra Dun, (p a.) for two years under rule IX of the regulations of 1868

No 244—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty —

Colonel F W Macmullen General List, Cavalry, Commandant, 13th (Duke of Connaught's) Regiment of Bengal Lancers for six months Pension service—31st year commenced 27th April, 1890

Lieutenant T S Barton, Staff Corps, 3rd Regiment of Bengal Cavalry, for one year Pension service—5th year commenced 5th February, 1891

No 245—Sub-Conductor T Reilly, Assistant Barrackmaster, Military Works Department, is granted leave to proceed out of India on medical certificate under Article 920 F, Army Regulations, India, vol I, part I, the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India

No 246—The undermentioned officers and Warrant officers have been granted extensions of furlough or leave by the Secretary of State for India —

Major E J G Lewis, Staff Corps, Military Accountant, 1st class, (m c) for six months

Captain W Giles, Staff Corps, Wing Officer, 21st (Punjab) Regiment of Bengal Infantry, (p a) for six months

Captain S C Gough, Staff Corps, Squadron Commander, 5th Regiment of Bengal Cavalry, (m c) till 7th October, 1891

Lieutenant A S Begbie, Staff Corps, Wing Officer, 16th (The Lucknow) Regiment of Bengal Infantry, (m c) for six months

Surgeon-Major J B Gaffney, Civil Surgeon, Saugor, (p a) for one year

Conductor J Russell, Barrackmaster, 1st class, Military Works Department, (m c) for six months

Conductor J Cooper, Ordnance Department, (m c) for six months

No 247—Sub-Conductor D Kirk, Permanent Way Inspector, North-Western Railway, Public Works Department, was on leave in India, (m c) from the 16th to the 31st December, 1890, inclusive, under Article 920 F, Army Regulations, India, vol I, part I

LONDON GAZETTE

No 248—The following extracts are published for general information —

"*London Gazette," dated the 10th February, 1891, page 748*

WAR OFFICE, PALL MALL,

10th February, 1891

MEMORANDA

* * * *

Deputy Assistant Commissary Delme Mootham, Madras Establishment, has been granted the honorary rank of Lieutenant Dated 17th February, 1886.

"London Gazette," dated the 17th February, 1891, pages 884 and 885

WAR OFFICE, PALL MALL,
17th February, 1891.

MEMORANDA

* * * *

The undermentioned Deputy Assistant Commissaries, Madras Establishment, have been granted the honorary rank of Lieutenant Dated 6th October, 1890 —

Thomas Baker | Charles McCarthy

India Office, 17th February, 1891

The Queen has approved of the following promotions among the Officers of the Staff Corps and Indian Military Forces, and admissions to the Staff Corps made by the Governments in India —

BENGAL STAFF CORPS

To be Majors

Captain Alexander Masters Dated 30th November, 1890

Captain Frederick Deffield Welchman Dated 30th November, 1890

Captain Charles Frederick Vyse Dated 14th December, 1890

To be Lieutenants

Lieutenant MacCarthy Reigh Emmet Ray, from the Norfolk Regiment Dated 2nd July, 1889, but to rank from 29th August, 1885

Second-Lieutenant Henry Hamilton Fyers Turner, from the East Lancashire Regiment Dated 1st April, 1889

Lieutenant Alfred Coryton McCrea, from the Royal Irish Fusiliers Dated 22nd April, 1889, but to rank from 10th April, 1889

Second-Lieutenant Walter Andrew Fraser, from the Suffolk Regiment Dated 20th April, 1889

BENGAL MEDICAL ESTABLISHMENT

To be Surgeon-Major

Surgeon George Augustus Cones Dated 13th December, 1890

* * * *

INDIAN ARMY

To be Colonels

Lieutenant Colonel Frederick William Buller, Madras Cavalry Dated 4th December, 1890

Lieutenant Colonel Louis Henry Emile Tucker, Bengal Infantry Dated 19th December, 1890

The Queen has also approved of the restoration of the undermentioned Officer from the Half-Pay List to the Effective List —

Surgeon-Major David John McCarthy, M D, Madras Medical Establishment Dated 6th December, 1 90

The Queen has also approved of the retirement from the service of the undermentioned officers —

Colonel Francis Middlecoat, Madras Staff Corps Dated 17th January, 1891

Major Thomas Alexander Frederick Leader, Madras Staff Corps Dated 11th January, 1891

Surgeon-Major John Wilson Johnston, M D, Bengal Medical Establishment Dated 4th February, 1891

PROMOTIONS

COMMISSARIAT-TRANSPORT DEPARTMENT

No 249 —The promotions notified in G G O No 225 of 1891 are *vice* Sub Conductor J Griffiths, transferred to the pension establishment, and not as therein stated

MISCELLANEOUS LIST

No 250 —Sergeant Andrew Cole, Chief Warder, Military Prison, Fort William, to be Sub Conductor, with effect from the 6th February, 1891, in succession to Sub Conductor H Mitchell, transferred to the pension establishment

PUBLIC WORKS DEPARTMENT

No 251 —*Bengal*—

Sergeant William Joseph Singleton, Supervisor, 2nd grade, Central Provinces, to be Sub-Conductor, with effect from the 27th May, 1890, *vice* Sub Conductor J Edden, transferred to the pension establishment

(This cancels that portion of G G O No 653 of 1890 that refers to this non commissioned officer.)

No 252 —Sergeants Thomas, Atkins, Edward George Crunden, and Alfred Cook, Barrack Sergeants, Military Works Department, to be Sub-Conductors, *Supernumerary*

Sergeant George Trusler, Supervisor, 2nd grade, Bengal, to be Sub Conductor, with effect from the 21st June, 1890, in succession to Sub-Conductor William Heywood, promoted

No 253 —Sergeants Charles Hamilton, Thomas Naughton, Charles Warner, and Thomas Golding, Barrack Sergeants, Military Works Department, to be Sub-Conductors, *Supernumerary*

Sergeant Thomas Bradford, Overseer 1st grade, Military Works Department, to be Sub-Conductor, with effect from the 24th September, 1890, *vice* Sub-Conductor George Targett, transferred to the pension establishment

No 254 —Sergeants Thomas Smith and Edward Stewart, Barrack Sergeants, Military Works Department, to be Sub-Conductors, *Supernumerary*

Sergeant James Bernard Ralph, Supervisor, 2nd grade, Military Works Department, to be Sub-Conductor, with effect from the 14th November, 1890, *vice* Sub-Conductor Michael Hanron, transferred to the pension establishment

NATIVE ARMY

No 255 —*No. 7 Bengal Mountain Battery*—

Havildar-Major Bahawal Khan to be Jemadar *vice* Salúkhan Singh, transferred to the pension establishment, with effect from the 1st January, 1891

No 256.—*6th Regiment of Bengal (Light) Infantry*—

Subadar Umar Singh to be Subadar-Major, and Jemadar Mahabal Singh to be Subadar, *vice* Laddha Singh, transferred to the pension establishment, with effect from the 1st December, 1890

No 257—*19th (Punjab) Regiment of Bengal Infantry*—

Jemadar Fath ud-din to be Subadar, and Havildar Rukn ud-din to be Jemadar, *vice* Ahmad, transferred to the 33rd (Punjab) Regiment of Bengal Infantry, with effect from the 19th February, 1891

Havildar Jiwan Singh to be Jemadar, *vice* Mula Singh, transferred to the pension establishment, with effect from the 1st January, 1891

No. 258—*26th (Punjab) Regiment of Bengal Infantry*—

Color Havildar Nihalu to be Jemadar, *vice* Sundar, transferred to the 38th (Dogra) Regiment of Bengal Infantry, with effect from the 7th February, 1891

RETIREMENTS.

No 259—Major George Montalt Bellasis, Staff Corps, Executive Engineer, 2nd grade, Public Works Department, North-Western Provinces and Oudh, has been permitted by the Secretary of State for India to retire from the service, with effect from the 30th March, 1891, subject to Her Majesty's approval

No 260—Brigade Surgeon Robert Gray, M B, Inspector General of Prisons, Punjab, is permitted to retire from the service, with effect from the 3rd April, 1891, subject to Her Majesty's approval

VOLUNTEER CORPS

APPOINTMENTS

No 261—*Nagpur Volunteer Rifle Corps*—

Anthony Patrick MacDonnell, Esquire, C S I, Chief Commissioner of the Central Provinces, to be Honorary Colonel, *vice* Sir Alexander Mackenzie, K C S I, resigned

No 262—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Mr Charles Dundas Dove Wilson to be Second Lieutenant, to complete the establishment

MARINE DEPARTMENT.

FURLOUGH AND LEAVE

No. 12—Captain G Wilson, Indian Marine, Port Officer, Rangoon, is granted furlough out of India (p a) for one year, under para 560, Rule I, Marine Regulations, India, vol I

E H H COLLEN,
Secretary to the Government of India

MILITARY DEPARTMENT.

NOTIFICATION

Calcutta, the 13th March, 1891

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department between the 20th February, and 13th March, 1891 —

Corps.	Rank and name	Date of decease	Place of decease	Testate or Intestate	REMARKS.
Army Veterinary Department	1st class Veterinary Surgeon J H Cox	8th March, 1891	Umballa		

Statement of Deposits on account of Estates between the 6th and 13th March, 1891.

On whose account	Rank	Corps	Date of decease	Testate or Intestate	Total unclaimed amount deposited	Amount paid in India	Date to which claims will be received
					R a p		
Henry Maxwell Peak*	2nd-Lieutenant	1st Battalion, Norfolk Regiment	17th October, 1890.	Intestate	1,118 14 0	...	12th May, 1891

* Next-of kin—
Father,—George Peak, Esq., Burcher, Titley, Herefordshire, England

E H H COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 9th March, 1891

No 85—The services of Mr W G Allen, Executive Engineer, 3rd grade, State Railways, are, on return from furlough, placed at the disposal of the Government of Madras for employmen on Railways

The 11th March, 1891

No 86—The Right Honourable the Secretary of State has sanctioned the improvement and extension from borrowed funds of the Kalingaroyen Channel in the Coimbatore district of the Madras Presidency, as noted below This notification is published for general information —

	Sanction by Secretary of State		Secretary of State's Despatch sanctioning the improvement and extension of the Channel from borrowed funds	Remarks
	Direct outlay	Indirect outlay		
Madras Kalingaroyen Channel	R 8,25,000	R 46,000	No 3, Public Works dated the 29th January, 1891	

The 12th March, 1891

No 87—Captain S L Craster, R E, Assistant Engineer, 1st grade, State Railways, temporarily employed in Military Works Department, is granted six months' special leave on urgent private affairs, under Article 348, Civil Service Regulations, with effect from the 13th April, 1891, or such subsequent date as it may be availed of.

No 88—Mr A C Newcombe, Examiner, 4th class, 3rd grade, is re transferred to the Railway Branch of the Engineer Establishment in the rank of Executive Engineer, 3rd grade

No 89—Mr H Raimer, Examiner of Public Works Accounts, Rajputana and Central India, is appointed Examiner of Public Works Accounts, Hyderabad

No 90—Mr F F Hensley, Examiner of Accounts, attached to the Office of the Examiner of Accounts, Eastern Bengal State Railway, is appointed Examiner of Public Works Accounts, Rajputana and Central India

The 13th March, 1891

No 91—Rai Bahadur Prem Nath, Examiner of Accounts, Burma State Railway, is appointed Government Examiner of Accounts, Bengal-Nagpur Railway

No 92—Mr. E H Johns, Examiner of Accounts, Mu Valley State Railway, is appointed Examiner of Accounts, Burma State Railway.

No 93—With reference to Home Department Notification No 94, dated 5th March, 1891, Surgeon D M Davidson, Bengal Establishment, is appointed Medical Officer of the Chaman Extension, North-Western Railway, with effect from the 16th February, 1891, *vice* Surgeon A H Pierson, deceased

J G FORBES, *Colonel, R E*,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 14, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court Comptroller General, &c

GAZETTE OF INDIA.

NOTICE

The 25th October, 1890

From the 8th November next, till further notice, the complete *Gazette of India* will be published at Calcutta After the 1st November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta

Revised rates from 1st January, 1887

	Per annum R	a	p
Subscription for Gazette and Supplement	15	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice

By order of Government, all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

Publisher, Gazette of India

BANK OF BENGAL

NOTICE

Calcutta, the 11th March, 1891

The Directors have made the following changes in the Bank's Establishment —

Mr B Hewett has been appointed to act as Agent at Benares, temporarily, *vice* Mr R T Horsford, who has obtained leave to Europe

Mr E M Slater has obtained leave to Europe

W D CRUICKSHANK,

Secretary & Treasurer

H A

BANK OF BENGAL

Statement of the Affairs of the Bank of Bengal for the week ending 10th March, 1891

LIABILITIES	R	a	p	R	a	p
Capital paid up				2 00 00 000	0	0
Reserve Fund				47 00 000	0	0
Public Deposits at Head Office	91 40 933	4	0	2,09 00 499	0	2
Public Deposits at Branches	1,17 59 565	12	2			
Other Deposits at Head Office and Branches				5 39 78 073	0	7
Bank Post Bills &c				3 02 158	6	9
Sundries				24 10 610	13	10
RUPEES				10 22 91 341	5	4

ASSETS	R	a	p	R	a	p
Government Securities				87,00,551	0	0
Other authorized Investments				73,81,347	2	0
Loans on Government and other authorized Securities				91,18,556	4	2
Accounts of Credit on Government and other authorized Securities				67,05,864	15	0
Bills discounted and purchased				2,44,71,492	5	0
Balances with other Banks				7,36 246	4	2
Bullion				10,53,051	7	11
Dead Stock				12,10,862	5	8
Stamps				12,780	9	10
Sundries				9,89,710	12	5
				6,03,80,463	2	2
Cash and Currency Notes at Head Office	2,49 57 295	12	9	4,19,10,878	3	2
Cash and Currency Notes at Branches	1,69 53 582	6	5			
RUPEES				10,22 91,341	5	4

By Order of the Directors,

F J LEWIS, *Offg Chief Accountant*

W D CRUICKSHANK, *Secretary & Treasurer*

BANK OF BENGAL,
Calcutta, the 12th March 1891

Rate for Demand Loans 4 per cent
Percentage 54 01

CALCUTTA MINT

Statement of Silver balance in the Calcutta Mint for the week ending 11th March, 1891

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 4th March, 1891	6,75,130	
Value of Government silver in the Mint on the same date	13,77,621	20 52,751
ADD—		
Silver received by the Mint during the week on account of the Currency Department	11,29,118	
Ditto ditto Government	50	11,29,168
		31,81,919
DEDUCT—		
New coin paid to Reserve Treasury during the week	10,00,000	
Petty items issued for miscellaneous purposes	9,357	10,09,357
Balance on the evening of the 11th March, 1891	•	21,72,562
The Balance comprises—		
Silver held on account of the Currency Department	7,03,058	
Ditto ditto Government	14 60 504	21,72 562
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	1,87,861	
Ditto ditto Government		1,87,861

A W BAIRD, *Lieut-Colonel, R E*
Master of the Mint

CALCUTTA MINT,
The 12th March, 1891

SURVEY OF INDIA

NOTIFICATION

Calcutta, the 9th March, 1891

No 836—The following promotions are made, with effect from 1st March 1891, *vice* Mr A J James, Surveyor, 3rd grade, seconded on appointment as Draftsman in the Head Quarters Office, Calcutta —

Mr Hugh Todd, Surveyor, 4th grade, to be Surveyor, 3rd grade

Mr G D Cusson, Assistant Surveyor, 1st grade, on the seconded list, to be Surveyor, 4th grade, on the same list

Mr F F Freeman, Assistant Surveyor, 1st grade, to be Surveyor, 4th grade

Mr O D Smart, Assistant Suryeyor, 2nd grade, to be Assistant Surveyor, 1st grade

Mr H A Charrier, Assistant Surveyor, 3rd grade, to be Assistant Surveyor, 2nd grade

H R THUILLIER, *Colonel, R E*,
Surveyor-General of India

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA

NOTIFICATION

Simla, the 26th February, 1891

No 8—Third grade Assistant Surgeon Radhica Prosad Sinha, of the Bengal Provincial

Establishment, is permitted to resign the service, with effect from the 16th April, 1890

G BOMFORD, *M D.*,
for *Surgeon-General with the Govt of India*

TELEGRAPH DEPARTMENT.

NOTIFICATION

Calcutta, the 12th March, 1891

No 31 —Offices reported opened and closed during February, 1891 —

Name of Office	Where situated	Date	REMARKS
	Government Telegraph Offices		
		1891	
Banghari	Assam	6th Feb	Opened
*Barukhot		1st ,,	Ditto
Bindukuri	Assam	23rd ,,	Ditto
†Bwetet		13th ,,	Ditto
*Durband		23rd ,,	Ditto
Guindy	Madras	24th ,,	Closed
Kalaigaon	Assam	4th ,,	Opened
Kilakarai	Madras Presdy	10th ,,	Ditto
†Koladyne		15th ,,	Ditto
Lucknow race course	Oudh	10th ,,	Ditto
Ditto	Ditto	16th ,	Closed
Rangamati Ghat	Assam	11th ,,	Opened
Vallam	Madras Presdy	oth ,,	Ditto
Wuntho	Upper Burma	28th ,,	Ditto
†Yokwa		17th ,,	Ditto
	Railway Telegraph Offices		
Anuppur			
Bagdchi			
Bamra			
Belghana			
Bisra			
Burhar			
Garposh			
Ghutku			
Jaithari	Bengal Nagpur Ry	2nd Feb	Opened
Khairi			
Khodri			
Khongsara			
Kota			
Kumarkela			
Manharpur			
Pendra Road			
Rourkela			
Bhankoda			
Detroj	His Highness the Gaekwar's Ry	1st ,,	Ditto
Jhotand			
Kotosan Road			
Leach			
Daroji	Southern Mahratta Ry	2nd ,,	Ditto
Digboi	Dibru Sadiya Ry	11th ,,	Ditto
Atarro	Indian Midland Ry	1st ,,	Ditto
Chitrakot			
Dingwahi			

* Field Office, Hazara Expedition
† Field Office, Chin Lushai Expedition

W F MELHUISH,
Offg Director, Traffic Branch,
for *Director-General of Telegraphs*

NORTHERN INDIA SALT REVENUE DEPARTMENT

NOTIFICATION

Agra, the 5th March, 1891

No 44 —Mr G F Buckley, Superintendent, Southern Group, Punjab Circles, Upper Division, Internal Branch, is appointed an Assistant Commissioner, and posted to the Upper Division, Internal Branch

A D CAREY,
Commissioner, N I Salt Revenue

AGENT TO THE GOVERNOR-GENERAL, AND CHIEF COMMISSIONER IN BALUCHISTAN

NOTIFICATION

Camp Sibi, the 6th March, 1891

No. 1294 – Consequent on the death of Khan Bahadur Muhammad Hussain Khan, Tahsildar of the 3rd grade, the following changes are made in the graded list of Tahsildars and Munsiffs in Baluchistan —

I —Kazi Muzaffar Khan, Tahsildar, 4th grade, and Officiating Tahsildar, 3rd grade, to be Tahsildar, 3rd grade, sub *pro tempore*, with effect from the 27th September, 1890, *vice* Khan Bahadur Muhammad Hussain Khan, deceased

II —Lalla Khillu Ram Officiating Tahsildar, 4th grade, is appointed Tahsildar, 4th grade, sub *pro tempore*, with effect from the 7th October, 1890, *vice* Kazi Muzaffar Khan, promoted

By Order,

C ARCHER, *Lieut*,
First Asst & Secy to the Agent, Govr-Genl & Chief Commr in Baluchistan

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA

NOTIFICATIONS

Abu, the 6th March, 1891

No 1068-*G* —It is hereby notified that Surgeon-Major D ff Mullen, M D, resumed medical charge of the Meywar Residency from Surgeon W H Neilson, M B, on the afternoon of the 22nd February, 1891

No 1072 *G* —It is hereby notified that Surgeon W H Neilson, M B, resumed medical charge of the Erinpura Irregular Force from Surgeon A L Duke, Indian Medical Service (Bengal), on the forenoon of the 24th February, 1891

By Order,

K D ERSKINE *Lieut*,
for *First Asst Agent to the Govr-Genl for Rajputana*

CHIEF COMMISSIONER OF AJMERE-MERWARA

NOTIFICATION

Abu, the 26th February, 1891

No 207—373 —With reference to Foreign Department Notification No 1033-G, dated the 13th June, 1889, Surgeon-Major J H Newman, M D, resumed charge of the offices of Civil Surgeon, Ajmere, Superintendent of Jail, Ajmere, and Medical Officer of the Merwara Battalion, from Surgeon-Major D ff Mullen, M D, on the forenoon of the 21st February, 1891

By Order,

K D ERSKINE, *Lieut*,
for *First Asst to the Govr-Genl's Agent, Rajputana, & Chief Commr, Ajmere Merwara*

RAJPUTANA AGENCY, PUBLIC WORKS DEPARTMENT.

NOTIFICATION

Camp Ajmere, the 7th March, 1891

No 430-S—Under the provisions of Section 25 of the Ajmere Municipalities Regulations, 1886, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following gentlemen have been duly returned as members for the Municipal Committees of Ajmere and Beawar at the elections held respectively at those places on the 23rd December, 1890, to fill up the vacancies caused by the deaths of—

1 Mir Nizam Ali, and

2 Seth Ghisu Lal, and by the expiry of the term of office of the members noted below —

AJMERE

Ward A

1 Rai Bahadur Seth Samirmal
2 Rai Seth Chand Mal
3 Seth Ram Ballabh
4 Khwaja Saaduddin Mehmud

Ward B.

5 Mr Hira Lal Manak Lal
6 M Sikandar Khan

Ward C

7 F N Guttersloh, Esq

Ward D

8 Dr. J Husband
9 I Harris, Esq

BEAWAR.

1 Seth Kundan Mal.
2 Seth Ram Deo
3 Munshi Ram Narayen Vakil
4 Kazi Mahomed Kasim
5 Mahomed Anwar Khan

AJMERE

Ward A City

1 Rai Bahadur Seth Samirmal.
2 Rai Seth Chand Mal
3 Seth Ram Ballabh
4 Kazi Imam Uddin
5 Khwaja Saaduddin Mehmud

Ward B

6 Mr Hira Lal Manak Lal
7 Mr Rattonji

Ward C.

8 Mr C Pierce

Ward D

9 Mr T Harris
10 Pandit Shiamji Krishna Varma

BEAWAR

1 Seth Kundan Mal
2 Punum Chand Lodha
3 Doorgapershad Dhoonsar
4 Khan Sahib Abdulla Khan.
5 Seth Ramzan Baksh

The Chief Commissioner is further pleased to notify that the following gentlemen have been appointed by him to be members of the Ajmere, Beawar, and Kekri Municipal Committees, respectively —

Ajmere

Civil Surgeon, Ajmere
Tehsildar, Ajmere

Beawar

Assistant Commissioner, Merwara
Mr Ganesh Bhicajee, Supervisor in the Public Works Department

Kekri

Mehta Chagan Lal
Jodha Lambardar

By Order,

G F L MARSHALL, *Lt-Col, R E*,
Secy to the Chief Commr, Ajmere-Merwara, in the P W D

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION

Calcutta, the 13th March, 1891

No 7—Mr W Mellor class II, grade 3, of the Superior Revenue Establishment of State Railways, Stores Department, is granted furlough out of India for 12 months, under Article 371 of the Civil Service Regulations, with effect from the 1st April, 1891, or such subsequent date as he may avail himself of it

R A SARGEAUNT, *Lieut-Col, R E*,
Offg Director-General

CURRENCY NOTES

The following Currency Note is stated to have been wholly destroyed, and payment of its value has been claimed by the person whose name is placed against the number, any other person having this note in his possession, or claiming a right to it, is warned to communicate at once with the undersigned —

Bombay Circle

NOTE WHOLLY LOST OR DESTROYED

Regr No 1890-91	No of Note	Value R	Name of Claimant
W39	S 58—86308	1,000	Mr Balchandra Trimbak Bapat, Pensioned Mamlatdar and Nowkarbhari, Bhor State, Poona District

J A ROBERTSON,
Asst Acctt Genl, Paper Currency Dept,

BOMBAY,
The 6th March, 1891

POST OFFICE

NOTIFICATIONS.

Calcutta, the 12th March, 1891

No 13617—Mr E A. Pereira, Superintendent of Post Offices, is granted privilege leave for one month, from the 5th March, 1891, or such date as he may avail himself of it.

No 13643.—Mr Cursetji Sorabji, Superintendent of Post Offices 2nd grade, is granted privilege leave for three months, from the 22nd February, 1891

Mr Moreshvar Raghoba, Superintendent of Post Offices, 3rd grade is appointed to officiate in the 2nd grade, *vice* Mr Cursetji Sorabji, or until further orders

Mr Chhotalal Motiram, Superintendent of Post Offices, 4th grade, is appointed to officiate in the 3rd grade, *vice* Mr Moreshvar Raghoba, or until further orders

Mr Krishnaji Ballal Kelkar is appointed to officiate as Superintendent of Post Offices, 4th grade, *vice* Mr Chhotalal Motiram, or until further orders

The 13th March, 1891

No. 13647—Mr F Whymper, Superintendent of Post Offices, 1st grade, is granted privilege leave for forty days, from the 5th instant

Mr J J T Bennett, Superintendent of Post Offices, 2nd grade, is appointed to act in the 1st grade, during the absence of Mr Whymper, or until further orders

Mr R H Grainger Superintendent of Post Offices, 3rd grade, is appointed to act in the 2nd grade, *vice* Mr J J T Bennett, or until further orders

Lalla Sudarshan Singh Seth, Superintendent of Post Offices, 4th grade, is appointed to act in the 3rd grade, *vice* Mr R H Grainger, or until further orders

Mr W A Roussac is appointed to act as Superintendent of Post Offices, 4th grade, *vice* Lalla Sudarshan Singh Seth, or until further orders

No 13649—Mr C J Hogg, Superintendent of Post Offices, 3rd grade, is granted leave on private affairs out of India for six months, from the 7th April, 1891

No 13651—Mr H M Harcourt, Superintendent of Post Offices, 2nd grade, is granted leave on medical certificate, from the 26th January to the 15th March, 1891, inclusive

H M KISCH,

Offg Dir-Genl of the Post Office of India

Unclaimed Letters held in the Calcutta General Post Office on 10th March, 1891

Abbott, H J	Emptige, Mrs	Street, Leon C J
Arthur Clayton & Co	Ferguson, J	Superintendent, Bengal Gold and Silver Mining Company
Bachman, R	Filipp & Moras	
Bergain & Co	Gregory, F A	
Bird, O	Maclean, Fred.	Traham, M
Cohen, A	Scott, J D	Trimble, S J
Chamberlin	Street, C J	

Letters marked "Care of Post Office"

Abbott, Miss	Frost A	Melde, C
Aitchison, William	Galbraith John	Meyer, Arthur
Antonini, J	Carreau L J	Mitchell Mrs. H C.
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E HUTTON,

Presidency Postmaster, Calcutta.

The 14th March, 1891

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Mails for	Date of closing at Calcutta	Route by which despatched
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Ditto (Book Post and Pattern Packets)	17th „	Ditto
Ceylon, Straits Settlements Netherlands India Labuan Bangkok (Siam) Philippine Islands China, and Japan	23rd „	Ditto
Australia New Zealand and Tasmania	23rd „	Ditto
Madras, Pondicherry, Ceylon Batavia Singapore, and China	14th „	Per French Str *Niemen*
Madras and Colombo	25th „	Per P & O Str *Kaisur i Hind*
Straits, China, and Japan	23rd „	Per Steamer *Kutsang*
Rangoon and Moulmein	17th „	Per Steamer *Patna*
Ditto ditto	20th „	Per Steamer *Nevasa*
Akyab Kyaukpyu, Sandoway, and Rangoon	18th „	Per Steamer *Euphrates*
Port Blair	17th „	*Via* Rangoon

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گورنمنٹ سنکونا فبری فیوج

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گارڈن یعنے کمپنی باغ کے سوپرنٹنڈنٹ صاحب سے هرایک سلازم
سرکاری واسطے سرکاری کام اور خیرات کے اور جو کوئی ایک مشت
بیس پونڈ خرید کرنے والا هو وہ نقد خرید کرنے کی شرط پر
نیچے کے لکھے هوئے بهاؤ سے خرید کرسکتا هی یعنے —
چار اونس کے ٹین کے تین روپی چودہ آنے ، آٹھہ اونس کے
ٹین کے سات روپی چار آنے ، ایک پونڈ کے ٹین کے چودہ روپی '
اور عوام‌الناس بوٹانکل گارڈن یعنے کمپنی باغ کے
سوپرنٹنڈنٹ صاحب سے بقیمت نقد نیچے کے لکھے هوئے بهاؤ سے
خرید کرسکتے هیں یعنے — چار اونس ٹین کے چار روپی چودہ
آنے ، آٹھہ اونس کے ٹین کے نو روپی چار آنے ، ایک پونڈ کے
ٹین کے سترہ روپی آٹھہ آنے '

یہہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانوںمیں
بکتی هی ماسواے قیمت مذکورۂ بالا کے محصول ڈاک چار
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The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 14, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

PROMISSORY NOTES

Lost

The Gazipore-Dildarnagar Railway Debenture Note, No 000025, of the 4 per cent interest, for R200, originally standing in the name of Ram Sahay, and last endorsed to Ram Sahay, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor, after two years from date of last advertisement

BHOLANATH,
Belangang, Agra

Lost or Destroyed

The Government Promissory Notes, Nos 134612, for R200, 134613, for R300, 134614, for R500, and 134615, for R2,800, of the 4 per cent loan of 1st February, 1843, originally standing in the name of Cowkur, Kamalaboyamanah, and last endorsed to Cowkur, Srinivasa Row, the proprietor, by whom they were never endorsed to any other person, having been lost or destroyed, notice is hereby given that payment of the above notes and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above-mentioned Securities

COWKUR, SRINIVASA ROW,
Student, care of C Ramachandra Row B A, B L, High Court Vakil, Triplicane, Madras

Triplicane, Madras, the 11th January, 1891

Stolen.

The Government Promissory Note, No 104999, of the 4 per cent of 1842-43, for R1,000, originally standing in the name of Koylash Chunder Bannerjee, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor after two years from date of last advertisement

KOYLASH CHUNDER BANNERJEE,
Government Pensioner, Benares



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th March, 1891, and is hereby promulgated for general information —

ACT NO IX OF 1891.

An Act to amend the Indian Merchandise Marks Act, 1889, and the Sea Customs Act, 1878

WHEREAS it is expedient to amend the Indian Merchandise Marks Act, 1889, and the Sea Customs Act, 1878, It is hereby enacted as follows — IV of 1889 VIII of 1878

Repeal of part of section 1, Act IV, 1889

1 In section 1, sub-section (2), of the Indian Merchandise Marks Act, 1889, the words "subject to the provision of the last section of this Act" are hereby repealed IV of 1889

Repeal of section 19, Act IV, 1889.

2 Section 19 of the Indian Merchandise Marks Act, 1889, and the words "*Transitory Provision*" prefixed to the section, are hereby repealed. IV of 1889

Amendment of section 18 (*e*) (*ii*), Act VIII, 1878.

3 In clause (*e*), sub-clause (*ii*), of section 18 of the Sea Customs Act, 1878, as amended by section 10, sub-section (*1*), of the Indian Merchandise Marks Act, 1889, for the words "that place and the country in which it is situated are" the words "the country in which that place is situated is" shall be substituted. VIII of 1878. IV of 1889

Additions to Act IV, 1889

4 After section 18 of the Indian Merchandise Marks Act, 1889, as amended by this Act, the following shall be added, namely — IV of 1889.

Definition of piece goods

"19 For the purposes of section 12 of this Act, and clause (*f*) of section 18 of the Sea Customs Act, 1878, as amended by this Act, the Governor General in Council may, by notification in the Gazette of India, declare what classes of goods are included in the expression 'piece-goods, such as are ordinarily sold by length or by the piece' VIII of 1878

Determination of character of goods by sampling

"20 (*1*) The Governor General in Council may make rules, for the purposes of this Act, to provide, with respect to any goods which purport or are alleged to be of uniform number, quantity, measure, gauge or weight, for the number of samples to be selected and tested and for the selection of the samples

"(*2*) With respect to any goods for the selection and testing of samples of which provision is not made in any rules for the time being in force under sub-section (*1*), the Court or officer of customs, as the case may be, having occasion to ascertain the number, quantity, measure, gauge or weight of the goods shall, by order in writing, determine the number of samples to be selected and tested and the manner in which the samples are to be selected

"(*3*) The average of the results of the testing in pursuance of rules under sub-section (*1*) or of an order under sub-section (*2*) shall be *primâ facie* evidence of the number, quantity, measure, gauge or weight, as the case may be, of the goods

"(*4*) If a person having any claim to, or in relation to, any goods of which samples have been selected and tested in pursuance of rules under sub-section (*1*) or of an order under sub-section (*2*) desires that any further samples of the goods be selected and tested, they shall, on his written application and on the payment in

advance by him to the Court or officer of customs, as the case may be, of such sums for defraying the cost of the further selection and testing as the Court or officer may from time to time require, be selected and tested to such extent as may be permitted by rules to be made by the Governor General in Council in this behalf or as, in the case of goods with respect to which provision is not made in such rules, the Court or officer of customs may determine in the circumstances to be reasonable, the samples being selected in manner prescribed under sub-section (1), or in sub-section (2), as the case may be

"(5) The average of the results of the testing referred to in sub-section (3) and of the further testing under sub-section (4) shall be conclusive proof of the number, quantity, measure, gauge or weight, as the case may be, of the goods

"(6) Rules under this section shall be made after previous publication

"**21.** An officer of the Government whose duty it is to take part in the enforcement of this Act shall not be compelled in any Court to say whence he got any information as to the commission of any offence against this Act

Information as to commission of offences

"**22.** If any person, being within British India, abets the commission, without British India, of any act which, if committed in British India, would under this Act, or under any section of that part of Chapter XVIII of the Indian Penal Code which relates to trade, property and other marks, be an offence, he may be tried for such abetment in any place in British India in which he may be found, and be punished therefor with the punishment to which he would be liable if he had himself committed in that place the act which he abetted"

Punishment of abetment in India of acts done out of India

XLV of 1860

S HARVEY JAMES,

Secretary to the Government of India



The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 14, 1891

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to repeal certain Obsolete Enactments and to amend certain other Enactments was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March 1891 —

WE, the undersigned, Members of the Select Committee to which the Bill to repeal certain Obsolete Enactments and to amend certain other Enactments was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto

From Mr A M Sabhapathi Mudaliar, Masulipatam, dated 7th November, 1890 [Paper No 1]
To Military Department, No 1890, dated 28th October, 1890, from ditto, No 2111C, dated 2nd December, 1890, and enclosures [Papers No 2]
To Finance and Commerce Department, No 1893 dated 28th October, 1890, and annexure, from ditto No 5775, dated 11th December, 1890 [Papers No 3]
From Officiating Registrar, High Court, Calcutta, No 2828, dated 18th December 1890 [Paper No 4]
From Chief Commissioner, Coorg, No 1918—222 90, dated 13th December, 1890 [Paper No 5]
From Resident, Hyderabad, No 431, dated 22nd December, 1890 [Paper No 6]
From Agent to Governor General in Baluchistan, No 6698, dated 15th December 1890 [Paper No 7]
From Chief Commissioner, Ajmere Merwara, No 172C, dated 27th December, 1890 [Paper No 8]
To Government, Punjab, No 1881, dated 28th October, 1890 and appendix, from ditto, No 1118 dated 27th December 1890, and enclosures [Papers No 9]
To Chief Commissioner Central Provinces, No 1882 dated 28th October, 1890, and appendix, from ditto, No C—2, dated 1st January, 1891, and enclosures [Papers No 10]
To Agent to Governor General in Central India, No 1895, dated 28th October, 1890, from ditto, No 90G, dated 7th January, 1891 [Papers No 11]
To Government Madras, No 1877, dated 28th October 1890, and appendix, from ditto, No 29 (Judicial), dated 7th January, 1891, and enclosures [Papers No 12]
From Government, Punjab, No 53, dated 17th January, 1891, and enclosure [Papers No 13]
To Home Department, No 1892, dated 28th October, 1890, and annexure, from ditto, No 152, dated 2nd February, 1891 [Papers No 14]
To Government, Bombay, No 1878, dated 28th October, 1890, and appendix, from ditto, No 517, dated 24th January, 1891, and enclosures [Papers No 15]
From Government, Madras, No 244 (Judicial), dated 5th February, 1891 [Paper No 16]
To Chief Commissioner, Burma, No 1883, dated 28th October, 1890, and appendix, from ditto, No 287—22L, dated 20th January, 1891, and enclosures [Papers No 17]
To Solicitor to Government of India, No 205, dated 26th January, 1891, from ditto, No 120 dated 10th February, 1891 and enclosure [Papers No 18]
To Foreign Department, No 1891 dated 28th October, 1890, and annexure, from ditto, No 736I dated 14th February 1891 [Papers No 19]
To Government, North Western Provinces and Oudh No 1880, dated 28th October 1890, and appendix, from ditto, No 396, dated 14th February, 1891, and enclosures [Papers No 20]
To Government, Punjab, No 281, dated 6th February, 1891, from ditto, No 228, dated 21st February, 1891, and enclosure [Papers No 21]
To Government, Bombay No 436 dated 19th February, 1891, and enclosure, telegram from ditto, No 1199, dated 25th February, 1891 [Papers No 22]
To Government, Bengal, No 1879 dated 28th October, 1890, and appendix, from ditto, No 970J dated 3rd March, 1891, and enclosures [Papers No 23]
To Chief Commissioner, Assam, No 1884, dated 28th October, 1890 and appendix, from ditto, No 135J, dated 13th January, 1891 [Papers No 24]
To Revenue and Agricultural Department, No 1894, dated 28th October, 1890, and appendix, from ditto, No 145—42 2G dated 22nd January, 1891, from ditto, No 402—42 4G, dated 17th February, 1891 [Papers No 25]

2 Some new matter has been added to the schedules, and, in deference to the wishes of local authorities, certain entries which appeared in the schedules as originally framed have been removed

3 The publication ordered by the Council has been made as follows —

In English

Gazette	*Date*
Gazette of India	18th October, 1890
Fort Saint George Gazette	9th December, 1890
Bombay Government Gazette	23rd October 1890
Calcutta Gazette	15th November, 1890
North Western Provinces and Oudh Government Gazette	1st November 1890
Punjab Government Gazette	30th October, 1890
Central Provinces Gazette	1st November 1890
Burma Gazette	15th November, 1890
Assam Gazette	15th November, 1890
Coorg District Gazette	1st December 1890

In the Vernaculars

Province	*Language*	*Date*
Bombay	Marathi	27th December 1890.
	Gujarathi	27th December, 1890
	Kanarese	8th January, 1891

4 We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

ANDREW R SCOBLE
H W BLISS
ROMESH CHUNDER MITTER
J NUGENT

The 11th March, 1891.

No. II.

A Bill to repeal certain Obsolete Enactments and to amend certain other Enactments

WHEREAS it is expedient that certain enactments specified in the first schedule to this Act which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed,

And whereas it is also expedient that certain formal amendments should be made in the enactments specified in the second schedule to this Act,

It is hereby enacted as follows —

Title, extent and commencement

1 (*1*) This Act may be called the Repealing and Amending Act, 1891

(*2*) Save in so far as it applies expressly or by necessary implication to particular territory only, it extends to the whole of British India, inclusive of Upper Burma and British Baluchistan, and

(*3*) It shall come into force at once

Enactments in schedules repealed and amended respectively

2 (*1*) The enactments specified in the first schedule are hereby repealed to the extent mentioned in the fourth column thereof

(*2*) The enactments specified in the second schedule shall be modified to the extent and in the manner mentioned in the fourth column thereof, but nothing in this sub section shall affect any Act passed after this Act comes into force by the Governor of Madras in Council, the Governor of Bombay in Council, the Lieutenant-Governor of Bengal in Council or the Lieutenant-Governor of the North-Western Provinces and Oudh in Council

(*3*) The modifications hereby made in the Foreign Jurisdiction and Extradition Act, 1879, section 6, and the Cantonments Act, 1889, section 19, shall have effect as from the commencement of those Acts respectively XXI of 1879 XIII of 1889

Savings

3 The repeal by this Act of any enactment shall not affect any Statute, Act or Regulation in which such enactment has been applied, incorporated or referred to,

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing,

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed,

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force

S HARVEY JAMES,
Secretary to the Government of India

THE FIRST SCHEDULE.

ENACTMENTS REPEALED

A description or citation of a portion of an Act or Regulation includes the words, section or other part mentioned or referred to as forming the beginning or as forming the end of the portion comprised in the description or citation

Part I—Acts of the Governor General in Council

1	2	3	4
Year	No	Subject or title	Extent of repeal
1835	II	Control of Officers in Assam, Arakan and Tenasserim	So much as has not been repealed
"	VI	Control of Officers in Khasi Hills and Cachar	So much as has not been repealed
"	XIX	Assistant to Agent for Sardárs, Dekkhan	In section 1, *the words* and in the trial of such suits the Assistant shall follow the same rules which are now applicable to the Agent *and the words and figures* under the provisions of Chapter XXII, Regulation IV of 1827 of the Bombay Code
1836	X	Indigo-contracts	The whole Act, so far as it applies to Assam
"	XXVI	Camp Police	So much as has not been repealed.
1838	V	Bengal Bonded Warehouse	*The words* And it is hereby enacted that, *wherever they occur* In sections 3, 5, 7, 8, 9, 10, 17, 18, 20, 22, 23, 24 and 27, *the word* that *wherever it occurs after the word* and In section 31, *the word* that *where it occurs after the word* but
"	XXV	Wills . .	In sections 2 to 5, 7 to 29, and 31, *the words* And it is hereby enacted that In section 2, *the words* except so far as relates to His Majesty's colonies and plantations in America In sections 3 and 31, *the word* that, *wherever it occurs* In section 4, *the word* that *where it occurs before the words* the power In section 6, *the words* Provided also and it is hereby enacted that Section 30

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1839	VII	Tahsíldárs, Madras	Section 4
"	XXIV	Ganjam and Vizagapatam	In section 7, *the word* fourth.
"	XXVII	Execution by the Court of Requests, Calcutta, of decrees of Courts of 24-Pergunnahs	The whole
"	XXIX	Dower	In sections 2 to 10, 12 and 14, *the words* And it is hereby further enacted that
			In section 11, *the words* and it is hereby further enacted
			In section 15, *the words* And it is hereby provided that
			Section 13
"	XXX	Inheritance	*The words* And it is hereby further enacted that *and* And it is hereby further enacted and declared that, *wherever they occur*
			In section 7, *the words* also that *and the word* that
			In section 13, *the words* And it is hereby provided that
1840	X	Temple of Jagannath	So much as has not been repealed
1841	XXIV	Illusory appointments, &c	Section 4, so far as it relates to section 10 of the Statute 11 George IV & 1 William IV, chapter 47
			Section 5, *from* or any proceedings *to the end*
1842	IX	Lease and Release	So far as it has not been repealed
1844	VI	Land-customs, Madras	In the title, *the word* abolishing, *the words* transit or *and the words* for revising the duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1846	I	Pleaders	In section 6, *the words and figures* Section 25, Regulation XXVII, 1814, of the Bengal Code, Section 25, Regulation XIV, 1816, of the Madras Code, and In section 13, *the numerals* VII
1847	IX	Assessment of new lands	In section 1, *the words* and that all such investigations pending before the Collectors and Deputy Collectors in the said Provinces at the said date shall forthwith be discontinued
1848	X	Mandvee	So much as has not been repealed
"	XVIII	Nawáb of Surat	Section 2 In the schedule, the names and descriptions numbered 1, 2, 3, 5, 6 and 7
1850	XXV	Forfeited deposits	In the title, *the words and figures* and Act IV, 1846 In the preamble, *the words* and judgment-debtors, *the words and figures* and in Section V, Act IV, 1846, *and the words* in execution of decrees or
"	XXXIV	State Prisoners	Section 3
1853	VI	Summary suits for arrears of rent, &c	In the preamble, *the words and figures from* and whereas it is expedient *to* Act VIII, 1835, *and the words from* and to prevent *to* wrong district
"	VIII	Colaba	So much as has not been repealed
"	XIX	Evidence	In section 26, *the words* in addition to any proceedings under this Act
1855	X	Witnesses	In the title, *the words and figures* and to amend the provisions of Section XL, Act XIX of 1853

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1855	XXIV	Penal Servitude	In the title, *the words* and to amend the law relating to the removal of such convicts
			In the preamble, *the words* and to amend the law relating to the removal of European and American convicts for the purpose of imprisonment
"	XXXVII	Sonthal Districts	In section 1, *clause* 1, *the words* extend to or affect any case now pending in any Court, nor
1856	XII	Civil Court Amíns	In the preamble, *the words and figures from* and whereas *to* other agency
			Section 10, *from* Whenever *to the end*
"	XIII	Police	In section 1, *the words and figures from* Sections XXII *to the end*
			In section 2, definition of "Local Government," *the words* in the possession and, *the words* the East, *and the word* Company
			In section 3, the *words and figure* except as is otherwise provided by Section I of this Act
			Form B in the schedule of Forms
"	XVIII	Collector of Calcutta	In the preamble, *the words* should have charge of the collection of the stamp-duty within the town of Calcutta, and that he
			Section 1
			In section 3, *the words and figures* the said Regulation, or under Act XI of 1849 or
"	XX	Chaukidárs .	In sections 10, 21, 33, 34, 36 and 59, *the words* of Circuit
			Section 60

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No.	Subject or title	Extent of repeal
1856	XXII	Tolls, Karatoyá River	In section 5, *the words and figures* Regulation I of 1824, or of
1857	II	Calcutta University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
"	IV	Tobacco, Bombay Town	Section 2, *from* and such duty *to the end* Section 5, *from* The import-duty *to the end*
"	XIII	Opium	In the preamble, *the words* that certain obsolete Regulations relating to the provision of opium should be formally repealed, and
"	XXI	Howrah .	Section 54, the second proviso Section 58
"	XXII	Bombay University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
"	XXV	Forfeiture of property	In the title, *the words* to render officers and soldiers in the Native Army liable to forfeiture of property for mutiny, and In the preamble, *the words* to render officers and soldiers in the Native Army who shall be convicted of mutiny, subject to the forfeiture of all their property, and
"	XXVII	Madras University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
1858	III	State Prisoners	Section 4 In section 5, *the words* in the possession and, *the words* the East *and the word* Company
"	XXXVII	Nawáb of the Carnatic	The preamble, *from* and that *to* commencement of this Act Section 2 Schedules B and C

THE FIRST SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1859	IX	Claims to property seized as forfeited	In the preamble, *the words from* to make provision *to* also expedient
"	X	Rent .	The schedule, Forms E and F
"	XI	Sales of land for arrears of revenue	Section 4 In section 53, *the words and figures* sharers in estates under butwarah who may have saved their shares from sale under Sections XXXIII and XXXIV, Regulation XIX, 1814, and
1860	XIV	King of Oudh	The whole
"	XXII	Hill Tracts of Chittagong	Section 1, proviso
"	XXIII	Amending Act XXI of 1856 (Abkari)	The whole Act, so far as it applies to Assam
"	XLV	Indian Penal Code	In section 1, *the words and figures* on and from the first day of May, 1861 In sections 1 and 15, *the words* except the Settlement of Prince of Wales' Island, Singapore and Malacca In sections 2 and 4, *the words and figures* on or after the said first day of May, 1861 In section 410, *the word* the, *where it occurs after the word* which
1862	VIII	King of Oudh	So much as has not been repealed
1863	XVI	Spirits used in Manufactures, &c	Section 8
1864	XVII	Official Trustees	Section 3
1865	VII	Government Forests Act, 1865	The whole Act, so far as it has not been repealed by the Indian Forest Act, 1878, and the Lower Burma Forest Act, 1881

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1865	X	Indian Succession Act, 1865	In section 3, *the words* other than the Settlement of Prince of Wales Island, Singapore and Malacca.
1866	XXI	Native Converts' Marriage Dissolution Act, 1866	In section 35, *the words* except the Settlement of Prince of Wales Island, Singapore and Malacca In the first schedule, *the words* Rs two
„	XXV	Transfer to Government of deposits in High Courts	In the preamble, *the words* or in the late Supreme Courts at Calcutta, Madras and Bombay, respectively, *and the words* now or hereafter In section 1, *the words* or of the late Supreme Courts of Calcutta, Madras and Bombay, *and the words* now or hereafter
1867	XXII	Saráis Act, 1867	Section 1 In section 17, *the words* and the Settlement of Prince of Wales Island, Singapore and Malacca
„	XXIII	Murderous Outrages, Punjab	Section 17
„	XXV	Printing Presses and Books	In section 1, *the words* other than the Settlement of Prince of Wales Island, Singapore and Malacca.
1868	I	General Clauses Act, 1868	In section 2, clause (8), *the words* other than the Settlement of Prince of Wales Island, Singapore and Malacca.
„	V	Commissioner in Sindh	The schedule, so far as it relates to Act XXVI of 1850.
„	XVIII	Small Cause Jurisdiction, Nílgiris	So much as has not been repealed
„	XXI	Nawáb of the Carnatic	The whole

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1869	XIV	Bombay Civil Courts Act, 1869	In section 32, proviso, clause (*b*) [added by Act XV of 1880 section 3], *the words and figures* or selected under Act No XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay*), section 9, *and the words* or selection
1870	VII	Court-fees Act, 1870	In section 3, *the word* six teen
			In section 7, paragraph iv, last clause, *the words* and the provisions of the Code of Civil Procedure section thirty-one shall apply as if for the word 'claim' the words relief sought were substituted
			Section 10, clause iii
			Section 19, clause ii
			In section 19C (inserted by Act XIII of 1875, section 6), first line, *the word* such
			In section 19G (inserted by Act XIII of 1875 section 6), *the words and figures* after the first day of April, 1875, or
			Sections 24 and 32
			Schedule II, Articles 8 and 9
,,	XXI	Hindu Wills Act, 1870	In section 6, *the words* and Parts
,,	XXVI	Prisons Act, 1870	In section 9, *the words* (subject to the approval of the Governor General of India in Council)
,,	XXVII	Amending the Indian Penal Code	Sections 7, 9 and 14
1871	II	Extending the Prisons Act, 1870, to Coorg	So much as has not been repealed

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1871	IV	Coroners' Act, 1871	Section 4, the second paragraph
„	XXI	Dehrá Dun	Section 1, *from* and no judgment *to the end* In section 2, *the words* and shall be deemed to have been heretofore authorized to exercise In section 3, *the words* shall be deemed to have been heretofore the District Court of the said district of Dehrá Dun, and, *and the words and figures* and may, subject to the provisions of Act VI of 1871, hear appeals from decisions given in the said district before the passing of this Act In section 4, *the words and figures* and referred to in section eleven of Act XXIV of 1864
„	XXII	Amending Act XX of 1856 (Chaukidárs)	Section 5 In section 6, *the words* but shall not take effect within the territories subject to the Lieutenant-Governor of Bengal
„	XXIII	Pensions Act, 1871	Section 1, *from* but not so as to affect *to the end*
„	XXVI	Land Improvement Act, 1871	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
1872	IV	Punjab Laws Act, 1872	Section 33 Section 39G (inserted by Act XV of 1875, section 2) The first schedule, so far as it relates to Act XVII of 1861

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1872	XV	Indian Christian Marriage Act, 1872	In section 68 (as amended by Act II of 1891, section 6), *the words* "*and to amend the law relating to the removal of such convicts*"
1873	III	Madras Civil Courts Act, 1873	In section 13, *the words and figures* or appeals under Madras Regulation XI of 1832, section nine Section 29, the second and third paragraphs
"	IV	Punjab Municipal Act, 1873	So far as it has not been repealed
"	V	Government Savings Banks Act, 1873	In section 5, *the words* the said
"	XVI	North-Western Provinces Village and Road Police Act, 1873	In section 1, *the words and figures* So far as regards the repeal of Act No III of 1869, this Act extends to the whole of British India the rest of
"	XIX	North-Western Provinces Land-revenue Act, 1873	Section 2, the third paragraph
"	XX	Prince of Arcot's Privilege Act, 1873	The whole
1874	I	Quieting of titles, North-Western Provinces	The whole
"	III	Married Women's Property Act, 1874	In section 9, *the words* affect any suit instituted before the passing of this Act, nor
"	VIII	Exercise of Powers in Assam	Section 3
"	XIV	Scheduled Districts Act, 1874	In section 10, *the words and figures* and No XXV of 1869 In the first schedule, Part I, No I, *the figure and words* (9) the Chighatti Maliah The first schedule, Part XIII

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1874	XV	Laws Local Extent Act, 1874	Section 8, clause (*f*)
			The first schedule, so far as it relates to Acts IX of 1842, XVIII of 1854, VIII of 1859, XIV of 1859, XV of 1859 XXIII of 1861, VI of 1863, X of 1866 and X of 1868
			The second schedule, so far as it relates to Madras Regulations III of 1802, section 11, I of 1805, II of 1807 IV of 1816, IX of 1816 and XIV of 1816 and Acts XVII of 1840, VII of 1852 and XI of 1869
			The third schedule, so far as it relates to Bombay Regulations XII of 1827, preamble, XVI of 1827 and XXI of 1827 and Acts XI of 1843, III of 1852 and XXI of 1852
			The fourth schedule, so far as it relates to Bengal Regulations XLVIII of 1793 III of 1794, section 12, XV of 1797, I of 1798 XVII of 1806, XI of 1811, XIX of 1814, XX of 1817, sections 28 and 32 and VI of 1819 and Acts XX of 1836, XI of 1838 XX of 1856, XXI of 1856 and XXIII of 1860
			The fifth schedule, so far as it relates to Bengal Regulations I of 1798, XVII of 1806, XIX of 1810, V of 1817, VI of 1819 and XI of 1831, sections 4 and 8
			In the sixth schedule, Part I, No I, the *figure and words* (9) the Chighatti Maliah
			The sixth schedule, Part XIII

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1875	XIII	Probates and Letters of Administration	Section 1
			So much of section 6 as directs the insertion of section 19I in the Court-fees Act, 1870
"	XV	Punjab Laws Amendment Act, 1875	Section 2 so far as it applies to the Punjab and relates to sections 39A and 39B
			Section 2 so far as it relates to section 39C
"	XX	Central Provinces Laws Act, 1875	Section 2 proviso
			In the third column of Part A of the schedule in the entry opposite Regulation XI of 1806, *the words and figures* and with the exception, in section VIII of the words and figures ' under the rules prescribed by Regulation V, 1804
			The schedule, so far as it relates to Bengal Regulation VI of 1819 and Act XVIII of 1853
1876	X	Bombay Revenue Jurisdiction Act, 1876	Section 2, and the schedule referred to therein
"	XII	Repealing Act, 1876	The whole
"	XVII	Oudh Land-revenue Act, 1876	In section 150, *the words* stamped or
			Section 178, clause (*p*)
"	XVIII	Oudh Laws Act, 1876	Sections 17, 18 and 41
			In the third column of Part I of the second schedule, in the modifications of Regulation XXXIII of 1803, *the words* for "city" read "jurisdiction," *and the words and figures* In section IV, omit the words "or in either of the cities of Patna, Dacca or Moorshedabad"

THE FIRST SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1876	XVIII —*contd*	Oudh Laws Act, 1876	In the third column of Part I of the second schedule, in the modifications of section 8 of Regulation XI of 1806, *the words and figures* and omit the words and figures "(under the rules prescribed by Regulation V, 1804)" and "in Regulation XXVII, 1803"
			The second schedule, so far as it relates to Bengal Regulation VI of 1819 and Act XIII of 1857, section 2
"	XXI	Amending the Land Improvement Act, 1871	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
"	XXIII	Opium Act, 1876	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
1877	I	Specific Relief Act, 1877	Section 2
			In section 9, *the words* instituted within six months from the date of the dispossession
			The schedule
"	II	Amending Act XIII of 1875 (Probates and Letters of Administration)	Section 2
"	III	Indian Registration Act, 1877	Section 84, the last paragraph
"	VI	Postponing operation of the Opium Act, 1876	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
"	XI	Military Lunatics Act, 1877	Sections 2 and 9
"	XV	Indian Limitation Act, 1877	Section 2, *down to the word* But
			Section 2, the third paragraph
			The first schedule

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1877	XIX	District Judges .	In the preamble, *the words* the District Judges of the Lower and the North Western Provinces of the Presidency of Fort William, and
1878	I	Opium Act, 1878	Section 2, the first and second paragraphs The schedule
"	VI	Indian Treasure-trove Act, 1878	Section 2 The schedule
"	XI	Indian Arms Act, 1878	Sections 8 and 9 Section 14, the last three paragraphs The second schedule
"	XII	Amending the Punjab Laws Act, 1872	Section 6 Section 7, *from* All penalties *to the end*
"	XIV	Assimilation of Powers, North-Western Provinces and Oudh	In the preamble, *the words* and whereas doubts have arisen as to the validity of certain acts done since the said union, and it is expedient to remove such doubts Section 4, the first paragraph Section 5, the first paragraph Sections 7 and 8
"	XVII	Northern India Ferries Act, 1878	Section 36
1879	I	Indian Stamp Act, 1879.	Section 2, *down to the word* But Schedule II, Article 2, clauses (*b*) and (*e*) Schedule II, Article 10 Schedule II, Article 11, clause (*b*) Schedule III

V C

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1879	III	Destruction of Records Act, 1879	Section 9 The schedule
"	VII	Punjab Additional Financial Commissioner's Act, 1879.	The whole
"	XII	Amending the Code of Civil Procedure, the Registration Act, 1877, and the Limitation Act, 1877	In the title, *the words* the Code of Civil Procedure The first preamble Section 108, so far as it refers to Nos 171, 171A, 171B and 171C of the second schedule to the Indian Limitation Act, 1877
"	XVII	Dekkhan Agriculturists' Relief Act, 1879	Section 48, the second paragraph (inserted by Act XXIII of 1881, section 10)
"	XIX	Raipur and Khattra Laws Act, 1879	Section 3
"	XX	Glanders and Farcy Act, 1879	Section 15
1880	VII	Indian Merchant Shipping Act, 1880	In section 72 (as amended by Act VI of 1891, section 6), *the word* But
"	IX	Bombay Civil Courts Act, 1880	Section 3
"	XIV	Indian Census Act, 1880	The whole
"	XV	Bombay Revenue Jurisdiction Act, 1880	The preamble *from* and to make *to* 1871
1881	II	Pegu and Sittang Canal Act, 1881	Section 22
"	V	Probate and Administration Act, 1881	In section 152, *the words* the said

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1881	IX	Administrator General's Act, 1881	So much of section 5 as has not been repealed Section 6, *from* and the words *to the end*
"	XIII	Fort William Act, 1881	Section 9
"	XIV	Benares Family Domains Act, 1881	Sections 2 and 14
"	XVIII	Central Provinces Land-revenue Act, 1881	Sections 2 and 3 Section 136W (inserted by Act XVI of 1889, section 26) The schedule
"	XIX	Lower Burma Forest Act, 1881	Section 2 The schedule
"	XXIII	Dekkhan Agriculturists' Relief Act, 1881	Sections 4, 5 and 16
"	XXV	Bánki Laws Act, 1881	Section 3 In section 4, *the words and figures from* And in the following Bengal Regulations *to the end*
"	XXVI	Negotiable Instruments Act, 1881	Section 2 The schedule
1882	I	Inland Emigration Act, 1882	Section 2, the first paragraph In section 2, second paragraph, *the words* the said Section 193
"	II	Indian Trusts Act, 1882	Section 36, the second paragraph In the schedule, *the figures* 39
"	III	Seditious Publications Act, 1882	Section 2

THE FIRST SCHEDULE—*contd.*

Part I —Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1882	VII	Powers-of-Attorney Act, 1882	Section 6
"	X	Code of Criminal Procedure, 1882	Section 311 In section 549, *the figures* 1881, *in both places in which they occur* Section 558
"	XII	Indian Salt Act, 1882	In section 11, *the words and figures* or under section 11 of the Inland Customs Act, 1875
"	XIV	Code of Civil Procedure	Section 539, the last paragraph
"	XV	Presidency Small Cause Courts Act, 1882	In section 1, *the figures* 188 1
"	XIX	Punjab University Act, 1882	Section 22
"	XXII	Dekkhan Agriculturists' Relief Act, 1882	Sections 17 and 19
1883	III	Repealing Act XXVII of 1854 (Názim of Bengal)	The whole
"	V	Indian Merchant Shipping Act, 1883	In section 2, sub-section (2), *the words* proceedings commenced *and the word* commenced
"	VII	Repealing the Lower Burma Labour Law, 1876	The whole
"	VIII	Little Cocos and Preparis Islands Laws Act, 1883	Section 3
"	IX	Central Provinces Tenancy Act, 1883	Section 1, the last paragraph, *beginning with* Nevertheless Section 2 The schedule
"	XIII	Indus Valley State Railway Lands,	Section 1

THE FIRST SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1883	XIV	North-Western Provinces and Oudh Local Boards Act, 1883	Sections 57 and 60
"	XV	North - Western Provinces and Oudh Municipalities Act, 1883	Section 5, *from* and shall *to the end*
"	XIX	Land Improvement Loans Act, 1883	Section 12, sub-section (*2*)
1884	I	Honorary Degrees	Section 1
"	II	Unregistered instruments of partition, Madras	In section 2, proviso, *the words* within three years after the date on which this Act comes into force, or *and the words* if the transfer is made after this Act comes into force
"	III	Criminal Procedure Code Amendment Act, 1884	Section 6
"	IV	Indian Explosives Act, 1884	Section 2, sub-section (*2*)
"	V	Amending the Chutiá Nágpur Encumbered Estates Act, 1876	Section 8, clause (*a*) Section 10
"	VI	Inland Steam-vessels Act, 1884	In section 3, sub section (*2*), *the words* proceedings commenced *and the word* commenced
"	VII	Indian Steam-ships Act, 1884	Section 2, sub-section (*2*)
"	VIII	Repealing Bengal Regulation XIX of 1810 in the North-Western Provinces	The whole
"	IX	Legal Practitioners' Act, 1884	Section 10, sub-section (*2*)

THE FIRST SCHEDULE—*contd*

Part I —Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1884	XIV	Validation of Settlement-officers' Decisions, Punjab	The whole
"	XX	Amending the Indian Salt Act, 1882	The whole
"	XVII	Lower Burma Municipal Act, 1884	Section 5, *from* and shall *to the end of clause* (*b*)
			Section 14, clauses (*a*) and (*b*)
"	XVIII	Punjab Courts Act, 1884	Section 1, sub-section (*4*)
			Sections 2, 68 and 69
			The schedule
"	XIX	Rangoon Waterworks Act, 1884	Section 1, sub-section (*3*)
"	XXI	Straits Settlements Emigration	The whole
1885	II	Negotiable Instruments Act, 1885	Section 7
			Section 8, clause (*b*), *and the word* and *at the end of clause* (*a*)
"	VII	Pánch Mahâls Laws Act, 1885	Section 4, *from* and in Part II *to the end*
"	IX	Tariff, Excise, Sea customs	In the title and preamble, *the words and figures* to repeal part of section 6 of the Indian Tariff Act, 1882, and
			Section 1
,	XII	Indian Sea Passengers' Act, 1885	Section 2
"	XVI	Central Provinces Civil Courts Act, 1885	Section 1, sub-section (*4*)
			Sections 24 and 25
"	XVII	Central Provinces Government Wards Act, 1885	Section 2.

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1885	XX	Postponing temporarily the operation of certain provisions of the Bengal Tenancy Act, 1885	The whole
1886	II	License-tax Amendment	Section 1, sub-section (*3*) The second schedule, Part III, clause (*b*)
"	IV	Amending the Indian Contract Act, 1872	Section 2
"	V	Mirzapur Stone Mahál Act, 1886	Section 1, sub-section (*3*) Sections 2 and 19
"	VI	Births, Deaths and Marriages Registration Act, 1886	Section 1, sub-section (*3*)
"	X	Amending the Code of Criminal Procedure, 1882, &c	Section 20 Section 24, sub-section (*2*)
"	XIII	Indian Securities Act, 1886	Section 1, sub section (*3*)
"	XIV	North-Western Provinces Rent Act, 1886	Section 6 In section 7, *the words* the word "other" is repealed, and in *and the words* of the same section
"	XVIII	Amending Act XXXVI of 1858 (Lunatic Asylums)	Section 3, so far as it relates to section 17A
"	XX	Upper Burma Laws Act, 1886	In section 1, sub-section (*2*), *the words* within four months from the passing of the Act Section 5 The first schedule The second schedule, First Part, so far as it relates to Act V of 1881, section 153

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1886	XXII	Oudh Rent Act, 1886	Section 1, sub-section (*4*)
"	XXIII	Dekkhan Agriculturists' Relief Act, 1886	Section 10, sub-sections (*1*) and (*2*)
			Section 12, sub section (*2*)
			Section 13
"	XXIV	Extension of the Glanders and Farcy Act, 1879, to Bombay	The whole
1887	II	Sea customs, Excise, Tariff	Sections 7 and 9
"	IV	Indian Museum Act, 1887	Section 2
"	VII	Suits Valuation Act, 1887	Section 10
"	VIII	Abolishing Military Courts of Requests	The whole
"	IX	Provincial Small Cause Courts Act, 1887	Section 2, *down to the word* But
			In section 17, sub-section (*1*), *the words* as amended by this Act
			The first schedule
"	XII	Bengal, North-Western Provinces and Assam Civil Courts Act, 1887	Section 2, *down to the word* But
"	XVI	Punjab Tenancy Act, 1887	Sections 2 and 3
			Section 4, clause (*11*), sub-clause (*a*)
			The schedule
"	XVII	Punjab Land-revenue Act, 1887	Section 1, sub-section (*4*)
			Section 3, clause (*9*), sub-clause (*a*)

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title.	Extent of repeal
1888	VI	Debtors Act, 1888	Section 9
"	VII	Civil Procedure Code Amendment Act, 1888	Sections 4, 25, 29 and 41
			Section 49, sub-section (1)
			Section 50
			Section 52, sub-section (1)
			Sections 56 and 57
			In section 65, sub section (3), *the words* "*the Code of Civil Procedure*"
			Section 66, sub-section (2)
"	VIII	Tolls	In section 5, *the words* the words "and the Governor of the Presidency of Bombay in Council" are hereby repealed, and
"	IX	Repealing enactments relating to contagious diseases	The whole
"	X	Amending the Code of Civil Procedure and the Presidency Small Cause Courts Act, 1882	Section 4
"	XIII	Punjab Courts Act, 1888	Section 3
"	XVI	Repealing Act VII of 1867 and Madras Regulation XIV of 1832	The whole
"	XIX	Amending the Lower Burma Municipal Act, 1884	Section 3
1889	V	Coroner of Madras	Section 3, sub section (2)
			Section 4, sub-section (1)
"	VI	Probate and Administration Act, 1889	Section 9, sub section (2)
			Section 18, sub-section (1)
			Section 21

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1889	XI	Lower Burma Courts Act, 1889	The first and second schedules so far as they relate to Regulation VII of 1886
"	XII	Amending the Indian Merchandise Marks Act, 1889	The whole
"	XIII	Cantonments Act, 1889	In sections 3, 21 and 26, the *figures* 1881, *wherever they occur*
"	XVI	Central Provinces Land revenue Act, 1889	Section 3
			In section 26 *the words and figures* Section 136 is hereby repealed, and
			Section 26, so far as it relates to section 136W
			Section 29, sub-section (2), *from* and the last *to the end*
			Sections 30, 31 and 36
"	XVII	Central Provinces Tenancy Act, 1889	Section 3
"	XX	Amending Act XXXVI of 1858 (Lunatic Asylums)	Section 3
1890	II	Amending Act XVII of 1864 &c	Section 11, sub-section (2)
,	III	Amending the Inland Steam-vessels Act 1884, and the Indian Steamships Act, 1884	Section 3
			Section 4, sub-section (1)
			Sections 5 and 16
			Section 17, sub-section (1)
			Section 18
"	V	Forest Act, 1890	Section 21
"	X	Amending Act XXV of 1867 (Printing presses and Books)	Sections 1, 2 and 7

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—concld.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1890	XVIII	Amending the Indian Emigration Act, 1883	Section 6
"	XIX	Amending the Indian Salt Act, 1882	Section 5 and the preamble prefixed thereto
"	XX	North-Western Provinces and Oudh Act, 1890	Section 17 Section 21, sub-section (2) Section 35 Section 43 *from* and the word "Oudh" *to the end* Sections 48, 50 and 56
1891	II	Amending the Indian Christian Marriage Act, 1872	Section 1, sub section (4) Section 4, sub section (2)
"	IV	Amending the Code of Criminal Procedure, 1882	Sections 1 and 3
"	VI	Amending certain Acts respecting Indian Merchant Shipping	Section 12
"	VII	Amending Act X of 1841	Section 1 In section 5, *the words* the words 'or the East India Company' are hereby repealed, and Section 6, sub-section (1) In section 8, *the words* the words "issued under the Company's seal and" are hereby repealed, and

THE FIRST SCHEDULE—*contd*

Part II—Acts of the Lieutenant-Governor of Bengal in Council

1	2	3	4
Year	No	Subject or title	Extent of repeal
1866	I	Amending Bengal Regulation VI of 1819 (Ferries)	The whole Act, so far as it applies to Assam
"	V	Hackney Carriages	The whole Act, so far as it applies to Assam
1867	II	Gambling .	The whole Act, so far as it applies to Assam
1875	V	Bengal Survey Act, 1875	The whole Act, so far as it applies to Assam

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code

1 Year	2 No	3 Subject	4 Extent of repeal
1793	XIX	Title to Non bád-sháhi Lakhiráj Grants	In section 4 *the word and figures* and XXI
"	XXXVIII	Loans by Civil Servants	The title, *from* and for re-enacting *to the end* Section 1, *from* From a regard *to* remained in force
1794	III	Revenue arrears	In the title, *the words* for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue, and *and the words* and for expediting the trial of causes relating to the public revenue or the rents of individuals
1795	I	Benares Permanent Settlement	The title, *from* and for extending *to* 1793
"	XV	Referring cases to Raja of Benares	The title, *from* for extending *to* Section X, and
"	XXVII	Benares Permanent Settlement	The title, *from* and for continuing *to* functions
1799	I	Trade on Sylhet Frontier	So much as has not been repealed
"	V	Wills and Intestacies	In the title, *the words* and City
1800	VIII	Registers of estates	The title, *from* preparing *to* prescribed
1801	I	Division of joint estates	The title, *from* to explain and amend part *to* such sales, *from* contained in Regulation XXV, 1793, *to* Regulation XXVI, 1795), *and from* and to fix *to the end*

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code—contd

1 Year	2 No	3 Subject	4 Extent of repeal
1801	I—*contd*	Division of joint estates	In section 8, *the words and figures* by *clause First* of Section XXIX, Regulation VII, 1799, or any other Regulation
			In section 14, *the words and figures from* The rules contained in *to* affected by this Regulation, *the words* It is further hereby declared that *and the words and figures from* This declaration *to* portions thereof
1804	X	State-offences	In section 2, *the words* declared to be
			In section 3, *the words* It is hereby further declared that
1805	XII	Settlement, Cuttack	In section 30, *the words and figures from* The rules *to* this Regulation, *the words* Provided however that *the words and figures* under Section IV, Regulation XXIV, 1793 *and the word* likewise
1806	XI	Assistance to marching troops and to travellers	The title *from* and for extending *to the end*
			Section 1 *from* And whereas it is further necessary *to* Section XII, Regulation I, 1804
			In section 8, *the words and figures* (under the rules prescribed by Regulation V, 1804)
1812	XVIII	Leases, Apportionment of Assessment on partition	In section 3, clause *Second*, *the words and figures* and Section VII, Regulation XXVII, 1795
,,	XXII	Territories bordering on Bandelkhand	The title, *from* and for annexing *to* Calenger
			Section 1

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code—contd

1 Year	2 No	3 Subject	4 Extent of repeal
1812	XXII—*contd*	Territories bordering on Bandelkhand	In section 2, *the words* Ditto of Rajah Kisseree Sing the Rajah of Jeytpore, *the words* Ditto of Chobey Salligram jaghirdar of Cusbah Poorwah &c, *and the words* Ditto of Pursram Bahadur, jaghiredar of Khuddee, &c
			Sections 3 and 4
1816	V	Kánúngos	The whole Regulation, so far as it applies to Assam
1817	XII	Patwáris	In section 32 *the words* reporting, however the amount for the information of the Governor General in Council *and the words* when confirmed by Government
			The whole Regulation, so far as it applies to Assam
"	XX	Police	The title, *from* for modifying *to the end*
			In the heading prefixed to section 30, *the word* badges *and the words* and insane persons
			Forms Nos 1, 4, 5, 7 9 to 12 and 15 to 21 in the Appendix
1819	I	Kánúngos and Patwáris	The title, *from* for replacing *to* Gorakhpur
			Section 4, clause *Fifth*, *from* anything *to the end*
			The whole Regulation, so far as it applies to Assam
"	II	Resumption of revenue-free lands	In section 4, *the words and figures* and Regulations XLI and XLII of 1795, Regulations XXXI and XXXVI of 1803, Regulations VIII, *and the words and figures from* nor to alter *to the end*
			In section 12, *the figures* XXVI
			Section 29

THE FIRST SCHEDULE—*contd*

Part III —Regulations of the Bengal Code – contd

1	2	3	4
Year	No	Subject	Extent of repeal
1819	VIII	Patni Taluqs	The title, *from* and to explain *to the end*
			The preamble, *from* It has been likewise deemed advisable *to* defaulters
1821	IV	Powers of Collectors and Magistrates	The title, *from* for authorising a Collector *to* Also
1822	VII	Settlement, Cuttack, &c	The title, *from* for continuing *to* five years
,,	XI	Non liability of Government for errors of Courts, &c	The title, *from* for modifying *to* arrears of revenue
1823	VI	Indigo-contracts	The preamble, *from* Under the rules *to* drawing up the agreement
			In section 3 clause *Fourth, the words* or other officer
			In section 3, clause *Fifth, the words* or other tribunal trying the case
			In section 3 clauses *Sixth Seventh* and *Ninth the words* or other officer trying the case
			In section 3, clause *Ninth, the words* or other person trying the case
			The whole Regulation, so far as it applies to Assam
1825	IX	Defaulting málguzars	The preamble, *from* and whereas the rules *to* sanctioned by Government
			In section 2 clause *First, the words and figures* and Regulations II and XXII, 1795
			In section 3, *the words* and Benares
			Section 8, *from* Section XI, Regulation XXXI, 1803, *to* Conquered Provinces
			Section 9

THE FIRST SCHEDULE—*concld*

Part III—Regulations of the Bengal Code—concld

1	2	3	4
Year	No	Subject	Extent of repeal
1825	XIII	Settlement of resumed Lákhiráj land	In section 2, *the figures and words* IV, 1808, Regulations II and
			In section 4, *the words and figures* or the second clause of Section VIII Regulation XLI, 1795, in the province of Benares
			In section 5, *the figures and word* XLII, 1795, and XXXVI, 1803
1830	V	Indigo-contracts	The title, *from* for amending *to* contracts
			The preamble, *down to* indigo crops, and
			The whole Regulation, so far as it applies to Assam
1831	XI	Police-powers of Tahsíldárs	The preamble, *from* Whereas by Regulation IV, 1821, *to* Magistrates, and *and from* and whereas it is expedient *to* police officers

THE SECOND SCHEDULE

ENACTMENTS AMENDED

A description or citation of a portion of an Act or Regulation includes the words, section or other part mentioned or referred to as forming the beginning or as forming the end of the portion comprised in the description or citation

Part I—Acts of the Governor General in Council

1	2	3	4
Year	No	Subject or title	Amendment
1835	XIX	Assistant to Agent for Sirdárs, Dekkhan	*Add the following section* — 2 The provisions of the Code of Civil Procedure relating to appeals to a High Court from decrees passed in appeal shall apply, so far as may be, to appeals to the Governor in Council under this Act (Procedure in appeals to Governor of Bombay in Council)
1839	VII	Tahsîldárs, Madras	In section 6, *for* the three last preceding sections *read* sections 3 and 5
1846	I	Pleaders	In section 7, *for* the sections of Regulations *read* the section of the Regulation
1850	XIX	Binding Apprentices	In section 11, *for* section VIII *read* section 9 In section 20, *for* and, *where the word occurs before* administrators, *read* or
1851	XII	Land revenue, Madras Town	In the preamble and section 1, *for* within the limits of the Town of Madras as defined in Section XII, Regulation II of 1802 of the Madras Code *read* within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras.
1856	VIII	Control of Gaols	In the title and preamble, *for* Presidencies of Fort St George and Bombay *read* Presidency of Bombay In section 2, *for* each of the said Presidencies *read* the said Presidency

THE SECOND SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment.
1856	XX	Chaukidárs .	In section 38 (as amended by Act XXII of 1871, section 3), *for* Commissioners of Circuit *read* Commissioner
1857	XXV	Forfeiture of property	In section 2, *for* by this Act, or Act XI of 1857, or Act XIV of 1857, or Act XVI of 1857, *read* by the Indian Penal Code, section 121 or section 122, or the Indian Articles of War, Article 24
1858	XXXVII	Nawáb of the Carnatic	*For the list of names in Schedule A, read the following* — 1 Her Highness Nawab Khair-un Nissa Begam 2 Nawab Ahmad-un-Nissa Begam 3 Nawab Qadiria Begam 4. Rahim-un Nissa Begam 5 Ammak-ul-Ali Aliyat-un-Nissa Begam
1859	I	Merchant Seamen	In section 62, *for* Act XX of 1841 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) *read* the Succession Certificate Act, 1889 In section 115, *for* Sections XXI and XXII of this Act *read* Chapter IV of the Indian Merchant Shipping Act, 1883, and section 22 of this Act
1860	XXVIII	Boundary-marks, Madras	In section 4, *for the words and figures from* in the same manner *to the end, read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts.
"	XLV	Indian Penal Code	In section 307, Illustration (*c*), *after* of *insert* the first paragraph of

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1863	XX	Religious Endowments	In section 3 *for* Section I *read* the preamble to this Act
1864	III	Foreigners	In section 24, *for the words and figures from* according *to the end, read* be recovered in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
1865	X	Indian Succession Act, 1865	In section 242, *after* is *insert* or are
1867	III	Gambling	In the preamble, *after* Fort William *insert* and In section 2 *for* Sections 13, 17 and 18 *read* Sections 13 and 17
"	XXIII	Murderous Outrages, Punjab	In section 10 *for* the Punjab Chief Court Act, 1866, *read* in any other enactment for the time being in force
"	XXV	Printing Presses and Books	In section 3, *before* of the publisher *insert* the name
1868	V	Commissioner in Sindh	In the schedule, *for* Act VII of 1854 (for the apprehension within the territories under the Government of the East India Company of persons charged with the commission of heinous offences beyond the limits of the said territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them) *read* The Foreign Jurisdiction and Extradition Act 1879, *and for* Act VII of 1865 (to give effect to rules for the management and preservation of Government forests) *read* The Indian Forest Act, 1878

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1869	V	Indian Articles of War	In Part I, clause (*c*), *for* or any Act *read* in any Act In the heading to Article 170 *for* '*committed*' *read* "*of which any person is accused*"
"	XX	Indian Volunteers' Act, 1869	In section 22, *for the words from* if for offences committed outside *to the end, read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
1870	VII	Court-fees Act 1870	*For* section 34 *read the following* — 34 (*1*) The Local Government may from time to time make rules for regulating the sale of stamps to be used under this Act the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons [Sale of stamps] (*2*) All such rules shall be published in the local official Gazette and shall thereupon have the force of law (*3*) Any person appointed to sell stamps who disobeys any rule made under this section and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both In Schedule I, Article 2, *for* Act No XIV of 1859 (*to provide for the limitation of suits*), section 15, *read* the Specific Relief Act, 1877, section 9

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1870	VII—*contd*	Court-fees Act, 1870	In Schedule II, Article 4, *for* Bombay Act No V of 1864 (*to give Mamlaldars' Courts jurisdiction in certain cases to maintain existing possession or to restore possession to any party dispossessed otherwise than by course of law*) *read* the Mamlatdars' Courts Act, 1876
"	XXIV	Oudh Taluqdárs' Relief Act	In section 12, *for the words* section three, *in the second place in which they occur, read* section 4
"	XXVI	Prisons Act, 1870	In the preamble, *for* and British Burma *read* Coorg and Burma In section 6, first paragraph (as amended by Act XIV of 1878), *for* and British Burma *read* Coorg and Burma In section 47, clause (2), *for* assaults *read* assault
"	XXVII	Amending the Indian Penal Code	In section 13, *for* the said sections 124A and 225A *read* sections 124A, 225A and 225B
1871	V	Prisoners' Act, 1871	In section 13, *for* section eight of Act No XXIII of 1861 (*to amend Act VIII of 1859*) *read* section 350 of the Code of Civil Procedure, *and for* the provisions as to deposit of fees and as to release on security contained in the same section, *read* the provisions as to release on security contained in section 349 of the same Code
1872	IV	Punjab Laws Act, 1872.	In section 12 (as amended by Act XII of 1878, section 2), *for* the Punjab Tenancy Act, 1868, section 34, *read* the Punjab Tenancy Act, 1887, section 53 In section 50 (as amended by Act XV of 1875, section 3), *for* sections forty-three to forty-nine *read* sections 43 to 48

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1872	V	Jurisdiction over Sindh	In section 2 (added by Act XX of 1872), *for* the Administrator General's Act 1867, *read* the Administrator General s Act, 1874
"	IX	Indian Contract Act, 1872	In section 25, clause (1), *for* assurances *read* documents In section 43, first paragraph, *for* one *read* one or more In section 63, Illustration (*c*), *for* compensation *read* composition
"	XV	Indian Christian Marriage Act, 1872	In section 4, *after* is *insert* or are In Schedule III, *for* (See section 28) *read* (See sections 28 and 31)
1873	VIII	Northern India Canal and Drainage Act, 1873	In section 75, clause (3), *after* whom *insert* and
1874	II	Administrator General's Act, 1874	In section 15, *after* hereafter *insert* to
"	IX	European Vagrancy Act, 1874	In section 26, *for the words from* if for offences committed outside *to* time being *read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
"	XIV	Scheduled Districts Act, 1874	*After* section 5, *insert the following section* — 5A In declaring an enactment in force in a scheduled district or part thereof under section 3 of this Act, or in extending an enactment to a scheduled district or part thereof under section 5 of this Act, the Local Government, with the previous sanction of the Governor General in Council, may declare the operation of the enactment to be subject to such restrictions and modifications as that Government thinks fit [Margin note: Modification of enactments in their application to scheduled districts]

THE SECOND SCHEDULE—*contd*

Part I —Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1874	XIV—*contd*	Scheduled Districts Act, 1874	In the first schedule, Part I, No II, *for* (7) The Konda Muttá of Belgám *read* (7) The Konda Muttá of Merangi In the first schedule, Part III No I, *for* Divisions *read* Districts
"	XV	Laws Local Extent Act, 1874	In the second schedule, Part (*a*), in the entry relating to Madras Regulation II of 1806, *for* (parts of ss 1 & 7) *read* (section 7, clause second) In the sixth schedule, Part I No II, *for* (7) The Konda Muttá of Belgám *read* (7) The Konda Muttá of Merangi In the sixth schedule, Part III, No I, *for* Divisions *read* Districts
1876	X	Bombay Revenue Jurisdiction Act, 1876	In section 1, clause (*b*), *for* Act XV of 1871 *read* Act XXI of 1881
"	XIII	Indian Merchant Seamen's Act, 1876	In section 8, last paragraph, *for* to imprisonment *read* with imprisonment
"	XVII	Oudh Land-revenue Act, 1876	In section 105, *for* field *read* fields
"	XVIII	Oudh Laws Act, 1876	In section 39, clause (*f*), *for* Oudh Revenue Act *read* Oudh Land-revenue Act, 1876
1877	III	Indian Registration Act, 1877	To section 1 *add* the following — The Local Government may, with the previous sanction of the Governor General in Council, cancel any order excluding districts or tracts of country from the operation of this Act

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1877	III—*contd*	Indian Registration Act, 1877	In section 83, *for the words from* if for offences committed outside *to the end read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
			After the third paragraph of section 89 *insert the following* —
			Every Revenue-officer granting a certificate of sale to the purchaser of immoveable property sold by public auction shall send a copy of the certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate and such officer shall file the copy in his Book No 1
			In section 90, clause (*c*), *for* or filed *read* are filed
1878	I	Opium Act, 1878	In section 24, *for* Deputy Collector *read* Deputy Commissioner
"	VII	Indian Forest Act, 1878	In section 41, clause (*e*), *for* depôt *read* depôts
"	VIII	Sea customs Act, 1878	In section 2, *for* the first schedule *read* Part I of the schedule
			In the schedule appended to section 167,
•			in the first column of the entry numbered 3, *for* No 2 *read* No 4, *and for* landing or shipment *read* shipment and landing, *and*
			in the second column of the entry numbered 59, *for* 141 *read* 142

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1878	XVII	Northern India Ferries Act, 1878	In section 17, clause (*c*), *for* first *read* in the first instance *and for the words and figures from* and then *to the end of the clause, read* and shall then, at the discretion of the Local Government— (*i*) be placed at the disposal of any District Board or District Boards established under the Punjab District Boards Act, 1883, or, (*ii*) be applied to any of the purposes specified in the second clause of section 5 of the Central Provinces Additional Rates Act, 1878, as the case may be, and
1879	I	Indian Stamp Act, 1879	In Schedule I, Article 5, clause (*b*), *for* right *read* rights In Schedule II, Article 13, clause (*b*), *before* annual *insert* average
"	XVI	Transport of Salt Act, 1879	In section 3, clause (*a*), *for* section twenty-eight or section thirty-one of the Act of the Governor of Bombay in Council No VII of 1873, or by a rawana granted under Madras Regulation I of 1805, section eleven, clause third, *read* Chapter V of the Madras Salt Act, 1889, or Chapter V of the Bombay Salt Act, 1890, or the corresponding law for the time being in force in the territories administered by the Governor of Fort St George in Council or the Governor of Bombay in Council, as the case may be

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1879	XXI	Foreign Jurisdiction and Extradition Act, 1879	In section 6, *for the first thirty three words read* The Governor General in Council may appoint any European British subject either by name or by virtue of his office, to be a Justice of the Peace in or for any such country or place
1880	VII	Indian Merchant Shipping Act, 1880	In section 68, *for* purposes *read* purpose
1881	V	Probate and Administration Act, 1881	In section 59, *after* is *insert* or are In section 83, *for* proceeding *read* proceedings
"	XII	North Western Provinces Rent Act, 1881	In section 94, *for* of village-expenses *read* for village-expenses, *and for* arrears or share *read* arrears, share, expenses or dues
"	XVIII	Central Provinces Land-revenue Act, 1881	In section 33 *for* the first five grades *read* the last five classes, *for* the Central Provinces Courts Act, 1865, *read* the Central Provinces Civil Courts Act, 1885, *and for* sections twelve, nineteen and twenty *read* section 7 In section 34, *for* the Central Provinces Courts Act 1865, sections twelve, nineteen and twenty, *read* the Central Provinces Civil Courts Act, 1885 section 16 and section 17, sub section (*1*), and the powers of a Court of a Commissioner described in the same Act, section 15, sub section (*1*) In section 35, *for* the first four grades *read* the last four classes
"	XIX	Lower Burma Forest Act, 1881	In section 43, clause (*g*), *for* station *read* stations
"	XXII	Excise Act, 1881	In sections 13 and 55, *for* Chief Controlling Revenue-authority *read* Chief Revenue authority In the heading to Chapter V, *after* spirit *insert* and fermented liquor.

THE SECOND SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1882	V	Indian Easements Act, 1882	In section 14, *for* right *read* a right
"	VI	Indian Companies' Act, 1882	In section 66, *after the word* cheque, *where it first occurs, insert* or
			In section 88, *after* dates *insert* of
			In section 127, *for* prove *read* proof
			In section 144, clause (*f*), *after the word* bill, *in the last place in which it occurs, insert* hundi
"	X	Code of Criminal Procedure, 1882	In section 191, *between* District Magistrate *and* Sub-divisional Magistrate *insert* or
			In section 206, *after* Sub-divisional Magistrate *insert* or
			In Schedule III, in the part entitled "*I Ordinary Powers of a Magistrate of the third class,*' *before the first entry, insert* (1A) Power to arrest, or direct the arrest, and to commit to custody a person committing an offence in his presence, section 64
"	XIV	Code of Civil Procedure	In section 6, clause (*d*), *for* Maulmain, Akyab or Bassein *read* or Maulmain
			In section 266, clause (*i*), *for* Native *read* Indian
			In section 484, *for* the sum *read* the same
			In section 568, clause (*b*), *for* for *read* or
1883	V	Indian Merchant Shipping Act, 1883	In section 6, sub-section (*3*), *for* to simple imprisonment *read* with simple imprisonment
"	XIV	North-Western Provinces and Oudh Local Boards Act, 1883	In sections 36 and 37, *for* Government Civil Pension and Leave Codes, *wherever those words occur, read* Civil Service Regulations

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1883	XV	North Western Provinces and Oudh Municipalities Act, 1883	In sections 37 and 38, *for* Government Civil Pension and Leave Codes *read* Civil Service Regulations
"	XX	Punjab District Boards Act, 1883	In sections 28 and 29, *for* Government Civil Pension and Leave Codes, *where ever those words occur, read* Civil Service Regulations
1884	VI	Inland Steam-vessels Act, 1884	In section 56, *for* to simple imprisonment *read* with simple imprisonment
"	XVII	Lower Burma Municipal Act, 1884	In sections 34 and 35, *for* Government Civil Pension and Leave Codes, *wherever those words occur, read* Civil Service Regulations
1886	XII	Petroleum Act, 1886	In section 1, sub-section (3), *for* The provisions of this Act *read* Sections 1 to 4 of this Act and the provisions
"	XXIII	Dekkhan Agriculturists' Relief Act, 1886	In section 10, sub section (3), *for* the same section *read* section 58
1887	XVI	Punjab Tenancy Act, 1887	In section 45, sub section (2), *before* year *insert* agricultural
1888	III	Police Act, 1888	In section 2, sub-section (1), *for* the Bombay District Police Act, 1867, *read* or the corresponding law for the time being in force in the territories administered by the Governor of Bombay in Council
"	VII	Civil Procedure Code Amendment Act, 1888	In section 49, sub section (2), *for* the same section *read* section 562 In section 52, sub-section (2), *for* the same section *read* section 566
1889	V	Coroner of Madras	In section 4 sub-section (2), *for* that Code *read* the Code of Criminal Procedure, 1882

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—concld

1	2	3	4
Year	No	Subject or title	Amendment
1889	XI	Lower Burma Courts Act, 1889	*For* section 87 *read the following* — 87 For the purposes of section 47 of the Guardians and Wards Act, 1890, the Special Court constituted under Chapter V of this Act shall be deemed to be the High Court in respect of appeals from orders made by the Judge of the Town of Maulmain (Marginal note: Appeals from orders under the Guardians and Wards Act, 1890)
"	XIII	Cantonments Act, 1889	In section 19, *for* shall not be imposed under section 17 of this Act in the cantonment, *read* shall not be leviable in the cantonment in pursuance of a notification under section 17 of this Act
"	XVIII	Central Provinces Municipal Act, 1889	In section 29, clause (*f*), *for* used *read* use
1890	III	Amending the Inland Steam-vessels Act, 1884, and the Indian Steam-ships Act, 1884	In section 4, sub section (*2*), *for* the same section *read* section 11 of the said Act In section 17, sub section (*2*), *for* the same section *read* section 13 of the said Act
1891	VII	Amending Act X of 1841	In section 6, sub-section (*2*), *for* the same section *read* section 17 of the said Act

THE SECOND SCHEDULE—*contd.*

Part II—Regulations of the Bengal Code.

1 Year	2 No	3 Subject	4 Amendment
1793	XI	Inheritance	In section 3, *for* that section *read* section 2, *and for* Regulation XXV, 1793, *read* the Estates Partition Act, 1876
1817	XII	Patwaris	In section 31, *for* Boards are *read* Board is *For section 35 read the following* — 35 (*1*) Any person aggrieved by a decision or order of a Collector under section 20 of this Regulation may appeal within six months from the date thereof to the Commissioner of the Division (Appeal to Commissioner from decision or order under section 20) (*2*) The Commissioner may reverse or alter any such decision or order in appeal
"	XX	Police	In the heading prefixed to section 29, *for* Commercial, Salt and Opium Departments *read* Opium Department, *and for* those Departments *read* that Department In section 29, clause *Twelfth*, *for* Section XXXI, Regulation XIII, 1816, *read* Act XIII of 1857, section 21
1818	III	State Prisoners	In section 9, *after* situated *insert* and
1819	II	Resumption of revenue free lands	In section 6, clause *First*, *for the words from* in the Persian and Bengal languages *to* Conquered Provinces *read* in the vernacular of the district In section 12, *after* belong *insert* he In section 26, clause *Second*, *for* a appeal *read* an appeal

THE SECOND SCHEDULE—*concld*

Part II—Regulations of the Bengal Code—concld.

1 Year	2 No	3 Subject	4 Amendment
1822	III	Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal	(*a*) In section 5, clause *First*, *for* the Governor General in Council, by an order in Council, *and for* the Governor General in Council similarly, (*b*) in section 5, clause *First*, first proviso, clause *Second* and clause *Third*, *for* Government and (*c*) in section 5 clauses *Fourth* and *Fifth*, *for* the Governor General in Council—*read* the Lieutenant Governor In section 5, clause *First*, first proviso, *before* Collector *insert* Commissioner or In section 5, clause *First* third proviso, *for* formally confirmed *read* made or confirmed in accordance with rules sanctioned
1823	VI	Indigo contracts	In section 6, *for* a investigation *read* an investigation
1825	XIII	Settlement of resumed lakhiraj land	In section 4, *for* the Regulations *read* the Regulation In section 5, *for* Regulations *read* Regulation

S HARVEY JAMES,
Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to amend the Inland Steam-vessels Act, 1884, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March, 1891 —

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Inland Steam-vessels Act, 1884, was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto

From Registrar, High Court, Calcutta, No 369, dated 10th February, 1891 [Paper No 1]
From Secretary to Government, Bengal, No 433 Marine, dated 14th February 1891 [Paper No 2]
From Junior Secretary to Chief Commissioner, Burma, No 338—21 M S, dated 12th February 1891 [Paper No 3]
From Chief Secretary to Government, Madras, No 71, dated 23rd February 1891, and enclosures [Papers No 4]
From Secretary to Government, Bombay, No 63 dated 5th March 1891, and enclosures [Papers No 5]
From Secretary to Government, Bengal, No 614 Marine, dated 5th March, 1891, and enclosure [Papers No 6]

2 We have followed the advice of the Port-officer, Bombay, in substituting the word "serang" for "third class master" A serang is the master of his vessel, but it has been represented that the object of the amendment of Chapter III of the Act will be more clearly understood if we generally assign to him in the amended Chapter the name by which he is everywhere known

3 We have proposed some unimportant amendments in the provisos to sub-sections (2) and (3) of the proposed revise of section 28 of the Act These amendments are made in the interests of masters and engineers (including serangs and engine-drivers)

4 The publication ordered by the Council has been made as follows —

In English

Gazette	*Date*
Gazette of India	24th January, 1891
Fort Saint George Gazette	10th February 1891
Bombay Government Gazette	29th January, 1891
Calcutta Gazette	28th January 1891
Burma Gazette	7th February, 1891

In the Vernaculars

Province	*Language*	*Date*
Bombay	Marathi	12th February, 1891
	Gujarathi	12th February 1891
Bengal	Bengali	10th February, 1891
	Uriya	19th February 1891

5 We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended

D BARBOUR
ANDREW R SCOBLE
F M. HALLIDAY
H W BLISS
JAS L MACKAY

The 13th March, 1891

No II.

A Bill to amend the Inland Steam-vessels Act, 1884

VI of 1884

WHEREAS it is expedient to amend the Inland Steam vessels Act, 1884, It is hereby enacted as follows —

Substitution of new Chapter for Chapter III Act VI, 1884

1 For Chapter III of the said Act the following shall be substituted, namely —

"CHAPTER III

"MASTERS (*INCLUDING SERANGS*), AND ENGINEERS (*INCLUDING ENGINE-DRIVERS*), OF INLAND STEAM-VESSELS

Appointment of examiners

"22 The Local Government may, from time to time, appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificates of competency as masters or *serangs, or* as engineers or engine-drivers, of inland steam-vessels

Grant of masters' *and serangs'* certificates of competency

"23 (*1*) The Local Government shall grant to every person who is reported by the examiners to possess the necessary qualifications a certificate of competency to the effect that he is competent to act as a first-class *master*, second class *master* or *serang*, as the case may be, of an inland steam-vessel

"(*2*) Every certificate granted under this section shall be in the prescribed form

Grant of engineers' and engine drivers certificates of competency

"24 (*1*) The Local Government shall grant to every person who is reported by the examiners to possess the necessary qualifications a certificate of competency to the effect that he is competent to act as an engineer, first-class *engine-driver* or second-class engine-driver, as the case may be, of an inland steam-vessel

"(*2*) Every certificate granted under this section shall be in the prescribed form

Power for Local Government to require re-examination or further inquiry

"25 Before granting a certificate under either of the two last foregoing sections, the Local Government may, if it has reason to believe that the report of the examiners regarding rany applicant has been unduly made, require a re-examination of the applicant or a further inquiry into his testimonials and character

Grant of certificates of service

"25A (*1*) The Local Government may in its discretion grant without examination to any person who has served as a master, or as an engineer, of an inland steam-vessel before the first day of April, 1890, a certificate of service to the effect that he may act as a first-class *master*, second class *master or serang*, or as an engineer, first-*class engine-driver* or second-class engine-driver, as the case may be, of an inland steam-vessel

"(*2*) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination

Certificates to be made in duplicate

"26 Every certificate of competency or service granted under this Act shall be made in duplicate, and one copy shall be delivered to the person entitled to the certificate, and the other shall be kept and recorded in the prescribed manner

Copy of certificate to be granted in certain cases

"27 Whenever a master or *serang, or* an engineer or engine-driver, proves, to the satisfaction of the Local Government which granted his certificate, that he has, without fault on his part lost or been deprived of it, a copy of the certificate to which, by the record kept as provided by law, he appears to be entitled shall be granted to him, and shall have all the effect of the original

Nature of certificates necessary in case of different steam vessels

"28 (*1*) An inland steam-vessel having engines of eighty nominal horse power or upwards shall not proceed on any voyage unless she has—

(*a*) as her master a person possessing a first-class master's certificate granted under this Act or a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*) or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869, and

17 & 18 Vict, c 104 &c

32 & 33 Vict, c 11

(*b*) as her engineer a person possessing an engineer's certificate granted under this Act or the Indian Steam-ships Act, 1884 or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869

VII of 1884

"(*2*) An inland steam-vessel having engines of thirty nominal horse-power or upwards but of less than eighty nominal horse power shall not proceed on any voyage unless she has—

(*a*) as her master a person possessing a second class master's certificate granted under this Act or a certificate of the higher grade of the nature referred to in clause (*a*) of sub-section (*1*), and

(*b*) as her engineer a person possessing a first-class engine-driver's certificate granted under this Act or an engine.

driver's certificate granted under the Indian Steam-ships Act, 1884 or a certificate of the higher grade of the nature referred to in clause (*b*) of sub-section (*1*)

Provided that a steam-vessel shall be deemed to have complied with this sub-section if she has as her master and engineer a person possessing both a second class master's certificate and a first class engine driver's certificate granted under this Act, *or, in substitution for either of such certificates, as the case may be, a master's certificate or an engineer's certificate of the higher grade of the nature referred to in sub-section (1)*

"(*3*) An inland steam vessel having engines of less than thirty nominal horse-power shall not proceed on any voyage unless she has—

(*a*) as her master a person possessing a *serang's* certificate granted under this Act or a certificate of the higher grade of the nature referred to in clause (*a*) of sub-section (*1*) or sub-section (*2*), and

(*b*) as her engineer a person possessing a second class engine-driver's certificate granted under this Act or an engine-driver's certificate granted under the Indian Steam-ships Act, 1884, or a certificate of the higher grade of the nature referred to in clause (*b*) of sub-section (*1*) or sub-section (*2*)

Provided that a steam-vessel shall be deemed to have complied with this sub-section if she has as her master and engineer a person possessing both a *serang's* certificate and a second-class engine-driver's certificate granted under this Act, *or, in substitution for either of such certificates, as the case may be, a master's certificate or an engineer's or engine-driver's certificate of the higher grade of the nature referred to in sub-section (1) or sub section (2)*

"(*4*) Notwithstanding anything in sub section (*1*), sub section (*2*) or sub section (*3*), the Local Government may, by general or special order, direct that a person possessing a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*) or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869 or possessing an engineer's certificate granted under the Indian Steam-ships Act, 1884 or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869, shall not act as master or engineer, as the case may be, of an inland steam vessel unless he also possesses, in the case of a master, such a master's *or serang's* certificate granted under this Act as qualifies him under this section to act as master of the vessel, or, in the case of an engineer, such an engineer's or engine-driver's certificate granted under this Act as qualifies him under this section to act as engineer of the vessel

"Provided that, for the purposes of this sub-section, the Local Government may, in its discretion, grant without examination a master's *or serang's, or an* engineer's or engine-driver's certificate of competency under this Act, and that a certificate of competency so granted without examination shall have the same effect as a certificate of competency granted under this Act after examination

Power for Local Government to make rules as to grant of certificates of competency and certificates of service

"29 (*1*) The Local Government may make rules to regulate the granting of certificates of competency under this Act, and may by such rules—

(*a*) provide for the conduct of the examination of persons desirous of obtaining certificates of competency as masters *or serangs, or as* engineers or engine-drivers, under this Act,

(*b*) prescribe the qualifications to be respectively required of persons desirous of obtaining first class masters' certificates, second class masters certificates, *serangs'* certificates, engineers' certificates, first-class engine drivers' certificates and second-class engine-drivers certificates, respectively,

(*c*) fix the fees to be paid by all applicants for examination, and

(*d*) prescribe the form in which certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded

"(*2*) The Local Government may also make rules with respect to the grant of certificates of service under this Act, and may by such rules—

(*a*) fix the fees to be paid for such certificates, and

(*b*) prescribe the form in which such certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded"

Substitution of new clause for clause (c), section 43 Act VI 1884

2 For clause (*c*) of section 43 of the said Act the following shall be substituted, namely —

"(*c*) if, in the case of a second class *master or serang, or of* an engine-driver, the master *or serang, or the* engine-driver, *is or* has become, in the opinion of the Local Government unfit to act as a second class master *or serang, or as* an engine driver, as the case may be,"

Repeal of sections 9 10 and 11, Act III, 1890

3 Sections 9, 10 and 11 of Act III of 1890 (*an Act to amend Acts I and VII of 1884*) are hereby repealed

S HARVEY JAMES,

Secretary to the Government of India

V G 2

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March, 1891 —

WE, the undersigned, Members of the Select Committee to which the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh and alter the Law with respect to Second Appeals and other matters in that Province was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto

From J G W Sykes, Esq, Lucknow dated 13th February 1891, and enclosure [Papers No 1]
From J H W Arathoon Esq Advocate, Lucknow, dated 18th February 1891 and enclosure [Papers No 2]
Note by Judicial Commissioner Oudh, dated 25th February 1891 [Paper No 3]
From Mr Kripa Shankar, Pleader, Partabgarh, dated 21st February 1891 [Paper No 4]
From Pandit Sundar Lal Vakil High Court North Western Provinces Allahabad dated 16th February 1891 [Paper No 5]
From Government North Western Provinces and Oudh No 194—VII 303, dated 7th March, 1891 and enclosures [Papers No 6]

2 We have adopted by section 5, sub-section (2), and by a proviso to section 8, the suggestions which we have received from His Honour the Lieutenant Governor and Chief Commissioner

3 In section 7 we have provided for the reference, should the Hon'ble the Chief Justice see fit, of any case respecting the confirmation of a sentence of death to a bench of the High Court

4 In the same section, and in section 10, we have made express provision for cases in which there may be a difference of opinion where a bench is composed of two or more Judges

5 Lastly, we have amended sub-section (3) of section 11 of the Bill as introduced

6 The publication ordered by the Council has been made as follows —

In English

Gazette	*Date*
Gazette of India	7th February, 1891
North Western Provinces and Oudh Government Gazette	14th February, 1891

In the Vernacular

Province	*Language*	*Date*
North Western Provinces and Oudh	Urdu	21st February, 1891

7 We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended

ANDREW R SCOBLE
PHIL P HUTCHINS
J WOODBURN
UDAY PERTAP SINGH

The 13th March, 1891

No. II.

Bill to amend the constitution of the Court the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province

WHEREAS it is expedient to amend the constitution of the Court of the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province; It is hereby enacted as follows:—

Title and commencement.

1. (*1*) This Act may be called the Oudh Courts Act, 1891.

(*2*) It extends to all the territories for the time being administered by the Chief Commissioner of Oudh; and

(*3*) It shall come into force on the first day of April, 1891.

2. Act IV of 1885 (*to provide for the temporary appointment from time to time of an Additional Judicial Commissioner for Oudh*) is hereby repealed.

But the Additional Judicial Commissioner holding office under that Act immediately before the commencement of this Act shall be deemed to have been appointed under this Act.

Definitions.

3. In this Act, *unless there is something repugnant in the subject or context*, the expressions "High Court" and "Chief Justice" mean the High Court of Judicature for the North Western Provinces and the Chief Justice of that Court, respectively.

Appointment of Additional Judicial Commissioner.

4. (*1*) The Local Government, with the previous sanction of the Governor General in Council, shall, by notification in the official Gazette, appoint such person as it thinks fit to be an Additional Judicial Commissioner, and to exercise jurisdiction, as such Additional Judicial Commissioner, in the Court of the Judicial Commissioner of Oudh.

(*2*) A person so appointed shall hold his office during the pleasure of the Local Government.

Jurisdiction of Additional Judicial Commissioner.

5. (*1*) Subject to the other provisions of this Act, an Additional Judicial Commissioner shall exercise such jurisdiction of the Judicial Commissioner under any enactment for the time being in force as the Local Government may prescribe, but only in such cases as the Judicial Commissioner may direct.

(*2*) *The Judicial Commissioner may withdraw from the Additional Judicial Commissioner, and himself hear and dispose of, any case with respect to which he may have directed the Additional Judicial Commissioner to exercise jurisdiction and of which the hearing before the Additional Judicial Commissioner has not been commenced.*

Law applicable to Additional Judicial Commissioner.

6. Subject to the other provisions of this Act, every enactment for the time being applicable to the Judicial Commissioner shall apply to the Additional Judicial Commissioner when exercising any jurisdiction under the last foregoing section, as if he were the Judicial Commissioner.

Confirmation of capital sentences by a bench.

7. (*1*) The Court of the Judicial Commissioner of Oudh, consisting of the Judicial Commissioner and the Additional Judicial Commissioner, shall, for the purpose of section 377 of the Code of Criminal Procedure, 1882, be deemed to be a High Court consisting of two Judges. X of 1882.

(*2*) When any such case as is referred to in that section of the Code is heard before the Judicial Commissioner and the Additional Judicial Commissioner, and they are divided in opinion, they shall submit the case, with their opinions thereon, to the High Court to be laid before such *Judge, or such bench of two or more Judges*, of that Court as the Chief Justice may appoint.

(*3*) Such Judge *or bench* after such examination and hearing as he *or it* thinks fit, shall deliver his *or its* opinion in writing and cause a copy thereof under the signature of the Registrar of the High Court to be transmitted to the Judicial Commissioner, and the Judicial Commissioner and the Additional Judicial Commissioner sitting together shall, on receipt of the copy, proceed to dispose of the case in conformity with the opinion of the Judge *or bench*.

(*4*) *When the Chief Justice has appointed a bench of two or more Judges of the High Court under sub-section (2), and the Judges differ as to the opinion to be delivered communicated and followed under sub-section (3), the opinion to be so delivered, communicated and followed shall be—*

(*a*) *if there is a majority of the Judges, the opinion of the majority, and*

(*b*) *if the Judges are equally divided, the opinion of the senior Judge.*

Hearing of other cases by a bench.

8. Any of the following proceedings, namely:—

(*a*) an appeal from an original decree or order of a District Judge or Additional Judge,

(*b*) an appeal which, under section 18, sub-section (*1*), of the Oudh Civil Courts Act, 1879, as amended by the North-Western Provinces and Oudh Act, 1890, lies from a decree or order of a XIII of 1879. XX of 1890.

Subordinate Judge to the Judicial Commissioner,

(c) any other appeal, whether civil or criminal, or any application or other matter, with respect to which appeal, or application or other matter, the Judicial Commissioner or the Additional Judicial Commissioner, as the case may be, before whom it is pending, has certified under his hand that it should in his opinion be heard by two Judges,

shall be heard by the Judicial Commissioner and the Additional Judicial Commissioner sitting together

Provided, with respect to clauses (a) and (b), as follows, namely —

(i) *that the amount or value of the subject-matter of the suit in the Court of first instance was ten thousand rupees or upwards, and the amount or value of the matter in dispute on appeal to the Judicial Commissioner is the same sum or upwards, or*

(ii) *that the decree or order appealed from involves, directly or indirectly, some claim or question to, or respecting, property of like amount or value*

9 Whenever in any case before the Judicial Commissioner and the Additional Judicial Commissioner sitting together, other than a case for which provision is made in section 7 of this Act, a difference of opinion arises, the following rules shall be observed —

Rules in case of difference of opinion

(a) If the case is a civil case, then, unless the Judicial Commissioner and the Additional Judicial Commissioner concur in a *decision* reversing or varying the decree or order under their consideration, such decree or order shall be upheld

Provided that if the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, and either the Judicial Commissioner or the Additional Judicial Commissioner is of opinion that the question should be referred to the High Court, the Judicial Commissioner and the Additional Judicial Commissioner shall jointly state the question and forward such statement, with their respective opinions on the question to the High Court

(b) If the case is a criminal case, then the Judicial Commissioner and the Additional Judicial Commissioner shall jointly state the question as to which they differ, and forward such statement, with their respective opinions on the question, to the High Court

10 (1) On receiving a statement forwarded in any case under the last foregoing section the High Court, by a bench constituted by two or more Judges as the Chief Justice may determine, shall decide the question referred therein and transmit to the Judicial Commissioner a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner and the Additional Judicial Commissioner sitting together shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court

Procedure on reference under last foregoing section

(2) *When the Judges differ as to the decision of any such question, the decision to be given, communicated and followed under sub-section (1) shall be—*

(a) *if there is a majority of the Judges, the decision of the majority and*

(b) *if the Judges are equally divided, the decision of the senior Judge*

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision

(4) The costs, if any, consequent on the statement of the question for the decision of the High Court shall be costs in the case

11 (1) Section 21 of the Oudh Civil Courts Act, 1879, respecting the admission of second appeals in certain cases by the Judicial Commissioner, is hereby repealed — XIII of 1879

Repeal of and amendment of certain portions of Act XIII 1879

(2) The following portions of that Act are also hereby repealed, namely, section 2, the proviso to section 6, section 22, section 25, section 26, section 39, and the schedule

(3) *For the last paragraph of section 23 of the same Act the following shall be substituted, namely —*

"In the event of an appeal being preferred from a judgment or order passed by a Judicial Commissioner or an Additional Judicial Commissioner in any other capacity, or in which he has any personal interest, the case shall be heard by the Additional Judicial Commissioner or the Judicial Commissioner, as the case may be"

S HARVEY JAMES

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 14, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Friday, the 6th March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G.M I E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
His Excellency the Commander-in-Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble Lieutenant-General Sir G T Chesney, K C B, C.S I, C I E, R.E
The Hon'ble Sir A R Scoble, Q C, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Colonel R C B Pemberton, R E
The Hon'ble F. M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble H W Bliss, C I E
The Hon'ble Sir Romesh Chunder Mitter, Kt
The Hon'ble J Nugent
The Hon'ble J. L Mackay, C I E
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

FACTORIES ACT, 1881, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE presented the Report of the Select Committee on the Bill to amend the Indian Factories Act, 1881

INDIAN PENAL CODE AND CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also presented the Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble MR BLISS moved that the Report of the Select Committee on the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be taken into consideration He said —

"Since this Bill was introduced a year ago, a considerable number of suggestions regarding it have been made by the Local Governments and others consulted and interested So far as these suggestions dealt with merely formal matters or raised new questions, on which the opinions of those concerned had not been requested, it seemed in most cases preferable to let them stand over for the general consolidation of the Acts dealing with merchant shipping which is under contemplation The Select Committee has, however, made several additions to the Bill as originally drafted.

"One of these is that provision has been made for the grant to officers of the Indian Marine who have not passed the examinations for officers prescribed by Act I of 1859, or by the English Statutes dealing with this matter, of certificates of service entitling them to occupy such positions as masters, or mates, of foreign-going ships as their rank in the Indian Marine, and the departmental examinations they have passed therein, show them to be qualified for.

"Another amendment of the law, and one of some importance, is proposed to be effected by section 3 of the revised Bill The existing law on the subject of running agreements with the crews of merchant vessels making voyages not exceeding six months in duration is contained in sections 23 and 32 of Act I of 1859, and provides that all such agreements shall terminate on the 30th of June or 31st of December next following This provision was taken from the English Statute, and was, it is believed, intended for the protection of seamen by the limitation of the terms for which they could legally bind themselves to serve In practice, however, the operation of this provision of law on the engagement of the crews of home-trade ships making short voyages has been found most inconvenient, for it releases all their crews from service simultaneously, so that twice a year such Companies as the British India Steam Navigation Company have great difficulty in arranging for the engagement of crews for their ships which happen to come into port on or about the dates above-mentioned The lascars all disperse to their homes, and for some time, on both occasions, it is impossible to secure competent hands to man the ships which are waiting to go to sea The same difficulty was apparently felt in England, for by the Statute mentioned in the Committee's Report the law was some years ago amended, and the requirement that running agreements should terminate on fixed dates no longer insisted on in the case of home-trade ships the crews of which had signed agreements in a form specially provided by the Board of Trade for the purpose The Committee was of opinion that the complaints of ship owners on this subject were reasonable, and has therefore proposed to adopt in this respect the provision of law which is in force in England In such cases, therefore, if the Committee's recommendation is approved by the Council, seamen's agreements will terminate at periods not exceeding six months from the date of their execution, not simultaneously on fixed dates twice a year The men will enjoy an equal measure of liberty, while the convenience of their employers will be consulted and the safety of the public be promoted by the improvement of the facilities for the engagement of competent crews

"Section 5 of the revised Bill is intended to restore the law to the state in which it was when Act I of 1859 was passed, when the Straits Settlements were under the Government of India, that is, to include in the term "home-trade"

voyages to the Straits Settlements, as well as to ports still, as then, under the Government of India and in Ceylon

"Section 6 of the revised Bill has been found necessary in order to compliance with the terms of a Convention, recently accepted by the Secretary of State with respect to India, between the Governments of Her Majesty and of the French Republic, in regard to the disposal of wrecks occurring on the coasts of the respective dominions of the contracting Powers The Convention is printed as a schedule to the Bill

"Section 9 of the revised Bill is also new It follows the English law in vesting with the necessary powers of enquiry the officers whose duty it is to report to Local Governments the occurrence of casualties to ships, of a nature to render formal investigation by a Marine Court desirable

"The effect of section 14 of the revised Bill, which has been introduced on the recommendation of the Board of Trade and of other authorities, is to empower Courts holding enquiries into marine casualties to deal with all the certificates which the master or other officer of the vessel may hold, whether under the law under which the enquiry is held or under that of any other British possession Under the law as it now stands, such a Court might determine to cancel or suspend the British certificate of an officer found to blame, but is unable to deal with an equivalent certificate held by him under the law of, for instance, one of the Australian Colonies He would therefore remain legally qualified to serve on board a British merchant vessel in the capacity for which he held the Australian certificate, and the sentence of the Court would so far be of no effect It is intended that in future no officer in the mercantile marine shall be capable of acquiring more than one certificate of the same grade, but in the meantime it is necessary to provide that the cancellation or suspension of any certificate held by such an officer shall equally apply to all certificates of the same grade of which he may be in possession.

"The other amendments proposed by the Select Committee are merely verbal and do not require explanation"

The Motion was put and agreed to

The Hon'ble MR BLISS also moved that the Bill, as amended, be passed

The Motion was put and agreed to

ACT X OF 1841 AMENDMENT BILL

The Hon'ble MR BLISS also moved that the Report of the Select Committee on the Bill to amend Act X of 1841 (*Registration of Ships*) be taken into consideration He said —

'The Select Committee has not found it necessary to make any material modifications in the Bill as originally introduced by my hon'ble friend Sir David Barbour The only alterations requiring notice are the following —

"It was pointed out by more than one of the authorities consulted that the form of certificate of survey prescribed in the schedule to the Merchant Shipping Act of 1854 was obsolete, a new form having been substituted for it by one of the orders which the Board of Trade is empowered to make in respect of this and other matters under the several Merchant Shipping Acts in force in England The Committee therefore deemed it advisable to require the use in the case of British Indian ships of the form now in use in the United Kingdom for the survey of British ships, which is set out in a schedule for the convenience of the persons concerned. The Committee has also provided for the alteration of this form as from time to time found necessary under the orders of the Governor General in Council, and for the applicability to surveys of British Indian ships of the orders issued by the Board of Trade under the Statutes in force in England, as well as of the rules contained in the Statutes themselves The survey of British Indian ships will therefore in future be conducted on exactly the same system as is at the time in force in England, except in regard to the accommodation which ship-owners are required to provide for seamen In this respect the provisions of the English are more liberal than those of the Indian law, and in the case of lascars are probably unnecessarily liberal However

this may be, it did not seem advisable to alter the law upon this point by a side wind or without giving full notice of the intended change to the ship-owners whose interests the alteration would affect. The provisions of Act I of 1859 dealing with this matter have therefore been saved in amended sections 9 and 10 of the Act In amended section 11 the Governor General in Council has been substituted for the Local Governments as the authority vested in India with the powers of the Board of Trade in England in regard to the measurement of ships This change was necessary to insure uniformity of action throughout the maritime provinces Two sections have been added to the Bill with the object of vesting the Maritime Local Governments generally with the powers conferred by the Act on the Governor of Fort William in Bengal and on the Governments of Presidencies, and of incorporating in this Act the definition of the words 'Local Government' embodied in all laws enacted since 1867"

His Honour THE LIEUTENANT-GOVERNOR said —"I wish to make a few brief remarks on one point connected with this Bill

"In section 6 of the Bill a small amendment is made in section 17 of Act X of 1841 There was, however, another alteration in that section which the Government of Bengal had proposed The original section (17) enacted that—

'It shall not be lawful for any owner or owners of any ship or vessel to give any name to such ship or vessel other than that by which she was first registered in pursuance of this Act.'

"The attention of the Bengal Government was drawn to the inconvenience arising from the impossibility of obtaining any alteration in the name of a vessel once registered. The point was particularly brought forward by the shipping interest of Chittagong, and their views were represented by the Port Commissioners at that place, and supported by the Bengal Government, which pointed out that in the English Merchant Shipping Act of 1871 power is given to the Board of Trade to consent to the changing of the name of any British ship The way in which the Chittagong shipping interest was specially affected was that it might not unfrequently happen that a Muhammadan ship might be purchased by a Hindu owner, or *vice versâ*, and the new owner might wish to change its name, and there seemed to be no reason why a power of this kind should be refused

"I regret that the Select Committee did not agree to accept this very small alteration I understand that the principal reason was that an opportunity had not been given for other Maritime Governments to be consulted on the subject, and that it was considered more in accordance with the precedents of the Legislative Department that no action should be taken on this suggestion on the present occasion, but that in the amending and consolidating Bill, which will soon be undertaken for bringing together all the law relating to merchant shipping, notice will be taken of the suggestion now made I bow to that view, and would only ask that I may receive a definite promise that that Bill may be undertaken at an early date, and that this small grievance may be removed as soon as possible I trust that my hon'ble friend the Finance Minister will be able to assure me that the point will be taken up and considered in his Department as early as possible."

The Hon'ble SIR DAVID BARBOUR said —"The question to which the Hon'ble Sir Charles Elliott refers came before the Select Committee, and, although there appeared very little objection to giving power to alter the names of vessels, it was considered inexpedient to make any change without consulting other Governments Occasionally old vessels are purchased for a mere song, they are painted and taken to another part of the country and may be used in a way which is hardly legitimate, and this practice will be facilitated if power is given to change the name

"As regards giving a promise to consider the question when a Bill is introduced to consolidate the Merchant Shipping Law, I can only say that the Government is considering whether consolidation can conveniently be carried out. But this question of consolidating the Merchant Shipping Law has been under consideration, I think, for the last five and twenty years. It is an extremely

difficult one, and it depends very much on the progress of consolidation at home I hope that a Bill will be introduced before long, but I am quite unable to give a definite promise to take up the question next session If a Bill should be introduced to consolidate the existing law, I have no doubt that the suggestion of the Bengal Government will receive due consideration"

The Motion was put and agreed to.

The Hon'ble MR BLISS also moved that the Bill, as amended, be passed

The Motion was put and agreed to

EASEMENTS BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to provide for the extension of the Indian Easements Act, 1882, to certain areas in which that Act is not in force be taken into consideration. He said —

"The object of this Bill is to extend to the Presidency of Bombay and the North-Western Provinces and Oudh the provisions of the general Act in regard to easements which is already in force in various other parts of British India. The extension has been approved by the Local Governments and the High Courts in both cases."

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended be passed

The Motion was put and agreed to.

The Council adjourned to Friday, the 13th March, 1891.

S HARVEY JAMES,

Secretary to the Government of India,

Legislative Department

FORT WILLIAM,
The 11th March, 1891.



SUPPLEMENT TO

The Gazette of India.

No. 11] CALCUTTA, SATURDAY, MARCH 14, 1891

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such Official Papers and information as the Government of India may deem to be of interest to the Public and such as may usefully be made known The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Saturday, February 28th, 1891.

The week under review has been one of more or less unsettled conditions throughout the northern part of the Indian region It will be remembered that at the close of last week a deep slowly moving depression overlay the Punjab, and that at the same time a small shallow disturbance which had formed over the head of the Bay had advanced somewhat inland towards the main depression The chart of the first day of the present week showed that, while the Punjab depression had filled up considerably, there had occurred a coalescence of the low pressure areas, so that a crescent-shaped depression existed over Northern India, one end of which lay over Orissa, the other over Sind Moist winds from the Bay travelled round the eastern extremity of this depression and passed up the Gangetic plain, so that rain was reported from Bengal and from several places in Upper India Subsequently this irregularly shaped area of low readings moved to south-east and lay along the east side of the Peninsula The flow of moist air around its eastern extremity continued, and rain was falling over Bengal and the Gangetic plain On the following day the depression, while becoming much slighter, had moved slowly out over the Bay, but rain still continued very generally over Bengal Subsequently the depression moved out into the centre of the Bay, and the only rainfall reported was around the head of the Bay. On this day (the 25th) the distribution of pressure and the circulation of the winds was of the normal anti-cyclonic character, readings being highest in the north-west and pressure decreasing slowly to the southward and south-eastward The only important features were the west-south-west wind and heavy rain at Quetta and overcast skies over North-Western India both on the hills and plains On the following day, though the distribu-

ion at the earth's surface was comparatively unaltered, easterly and south-easterly winds prevailed in the north-west, and rain was reported from most stations The amounts were small except at Quetta On the two concluding days of the week, though the barometer remained very high in the extreme north-west, rain continued to fall there, and the weather was very unsettled.

These returns show that in Central and Southern India conditions have been fairly settled and the weather fine, but that in Northern India conditions have been unsettled, and the weather showery and wet. At first the centre of disturbance lay over North-Eastern India, and this region received most rainfall, but towards the close of the week the principal disturbance existed in the north-west, and the rainfall was centred over that region

Temperature —As a consequence of the conditions described above, the mean temperature has been high only in Madras, and has been about the average or below it in the other provinces The most marked depression has been in the Punjab, Bengal, and the Central Provinces, the first-mentioned regions being those where the disturbed weather was most felt During the greater part of the week the charts of abnormal variation of temperature showed a somewhat irregular distribution with a general defect in the north and excess in the south. On the 26th, however, the phenomenon of a well-marked temperature wave was shown The crest of the wave, where temperature was excessive, lay over Sind , the trough, where temperature was low, lay to the north-west over the west of the Punjab The difference between the crest and the trough amounted to 12° By the morning of the 27th the wave had advanced eastward The crest lay over Southern Rajputana, and the trough still over the west of the Punjab. On this day the difference amounted to 15½° The chart of the 28th showed a further easterly advance, and the crest now included Rajputana, Central India, and part of the Central Provinces and North-Western Provinces The trough still lay over the west of the Punjab, and the difference amounted to 20 3°

The following table gives the variation of each day of the week from the normal average in the chief provinces of India —

PROVINCES	22nd	23rd	24th	25th	26th	27th	28th	Means
Burma . . .	−1 1	+0 9	+0 7	−0 1	−0 5	−1 4	−1 5	−0 4
Bengal . .	+2 6	−2 6	−3 8	−1 4	−3 6	−3'2	−1 2	−1 9
North-Western Provinces	+2 2	−0 7	−2 1	−2 3	−2 1	−1 1	+0 7	−0 8
Punjab	−1 8	−2 3	−4 0	−4 6	−5 8	−5 7	−5 5	−4 2
Bombay . . .	+0 3	−1 5	−1 3	−1 6	−1 1	+1 6	+1 6	−0 3
Central Provinces .	+0 1	−1 5	−4 0	−5 3	−3 4	−0 4	+0 8	−2 0
Guzerat and Central India .	+1 3	−1 2	−2 7	−1 2	−0 2	+2 4	+3 0	+0 2
Sind and Rajputana .	−0 6	−1 2	−1 5	−0 7	+1 0	+1 2	+1 5	0
Madras . . .	+3 0	+2 4	+1 0	+0 9	+0 3	−0 8	−1 7	+0'7
Means for India	+0 7	−0 9	−2 0	−1 8	−1'7	−0 8	−0 3	

This table shows that on the mean of the week the temperature was somewhat excessive over Madras, about normal over Burma, Bombay, Guzerat, Central India, Sind and Rajputana, and in defect in the other provinces The deficiency was 4° in the Punjab and 2° in the Central Provinces and Bengal The mean temperature in the Punjab was below the normal throughout the whole week. The only day on which the mean temperature of the whole of India exceeded the normal was the 22nd, and the coldest day of the week was the 24th

Rain —As mentioned in the preceding sections, the weather over the central and southern parts of India has been generally fine, and rainfall over those regions has been very slight or altogether wanting. In North-Eastern and North-Western India, on the contrary, rain has been general and in places heavy The table at the close of the summary shows that in 22 of the rainfall divisions the average rainfall of the division exceeded one-tenth of an inch, that in eight divisions rain fell, but that the average was less than one-tenth of an inch, and that in 21 divisions no rain whatever fell The regions in which effective rainfall, *i e*, an average of over one-tenth of an inch, occurred include Bengal, except Chota

Nagpur and Behar, the greater part of the North-Western Provinces and the Punjab, Malabar, Madras (South Central, Central, South, and the Circars) and Sind. In other parts of India there was either no rain or only an insignificant amount Of the divisions in which rain was received, 20 had more than the normal average of the week and eight had less The largest actual excess was in the Assam Valley and on the hills of the Punjab where it exceeded one inch In many other districts, however, the excess, though actually less, was relatively to the average quite as large as in those two divisions

With the close of February the winter rains ordinarily cease, and the final columns of the concluding table show how these rains have been distributed during the past cold weather. Rain has fallen in every division except Guzerat, the largest amount received being nearly 10 inches in the hill districts of the Punjab The total rainfall of the period has been equal to or in excess of the average over Burma (except Arrakan), Bengal (except Orissa), the Punjab, the south, west and east of the Peninsula, the Central Provinces and Sind In several districts, notably Tenasserim, Lower Burma, Madras (South Central), the Deccan, Berar, and the east coast, the excess has been large

The record of maximum falls shows some large amounts, though, on the whole, they are smaller than they were last week. The following are the principal falls —

Division	District	Station	Amount Inches
Eastern Bengal	Backergunj	Sudder	1 55
Assam (Surma)	Sylhet	Moulvi Bazar	2 67
Ditto	Khasia Hills	Cherrapunji	2 50
Assam (Brahmaputra)	Sibsagar	Jorhat	1 55
Ditto	Lakhimpur	Sudder	2 04
Ditto	Goalpara	Sudder	1 82
Bengal (Delta)	Jessore	Narail	1 98
Orissa	Cuttack	Kendrapara	3 26
Behar	Purneah	Sudder	1 88
Ditto	Bhaugulpur	Madhepura	3 95
Punjab (Submontane)	Hoshiarpur	Dasnya	1 91
Ditto (Hills)	Simla	Sudder	2 27
Ditto	Kangra	Palampur	3 43
Punjab (North-West)	Rawalpindi	Sudder	1 87
Ditto	Hazara	Sudder	3 49
Malabar	Travancore	Alleppy	2 05
Madras (South Central)	Coimbatore	Avanashi	2 60
Ditto (East Coast)	Ganjam	Potteepore	1 80
Ditto	Kistna	Krosur	1 67

Provinces	Division	Rainfall data for week ending February 28th, 1891			Rainfall data from January 4th to February 28th, 1891		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall, January 4th to February 28th	Excess or defect of (seasonal) rainfall expressed as a percentage
		Inches	Inches	Inches	Inches	Inches	Per cent
Burma	Tenasserim	0	0	0	0 87	0 31	+181
	Lower Burma	0	0 05	—0 05	1 04	0 31	+235
	Central ditto	0	0	0	0 11	0 11	0
	Upper ditto	0 01	?	?	0 03	?	?
	Arakan	0 03	0 07	—0 04	0 03	0 17	— 82
Bengal and Assam	Eastern Bengal	0 44	0 19	+0 25	2 14	1 57	+ 36
	Assam (Surma)	1 59	0 87	+0 72	1 76	2 12	— 17
	Ditto (Brahmaputra)	1 36	0 29	+1 07	1 97	1 97	0
	Deltaic Bengal	0 33	0 24	+0 09	2 48	1 65	+ 50
	Central ditto	0 14	0 10	+0 04	2 41	1 25	+ 93
	North ditto	0 36	0 05	+0 31	1 74	0 96	+ 81
	Orissa	0 65	0 13	+0 52	0 69	1 24	— 44
	Chota Nagpur	0	0 08	—0 08	1 36	1 41	— 4
	Behar (South)	0	0 01	—0 01	1 58	1 04	+ 52
	Ditto (North)	0 42	0 01	+0 41	1 95	1 03	+ 89
North Western Provinces and Oudh	North-Western Provinces (East)	0 26	0 08	+0 18	1 19	1 17	+ 2
	Oudh (South)	0 02	0 05	—0 03	0 71	0 94	— 24
	Ditto (North)	0 14	0 13	+0 01	1 14	1 31	— 13
	North-Western Provinces (Central)	0 04	0 06	—0 02	0 52	0 86	— 40
	North Western Provinces (West)	0	0 12	—0 12	0 61	1 09	— 44
	North-Western Provinces (Submontane)	0 16	0 18	—0 02	2 08	2 27	— 8
Punjab	Punjab (South)	0 07	0 29	—0 22	1 87	1 33	+ 41
	Ditto (Central)	0 02	0 18	—0 16	1 75	1 52	+ 15
	Ditto Submontane)	0 49	0 26	+0 23	5 40	2 89	+ 87
	Ditto (Hill Districts)	2 24	0 99	+1 25	9 24	7 47	+ 24
	Ditto (North-West)	0 98	0 39	+0 59	7 20	3 42	+111
	Ditto (West)	0 23	0 16	+0 07	2 10	1 10	+ 91
Bombay and Malabar Coast Districts (Madras)	Malabar	0 19	0 05	+0 14	0 80	0 68	+ 18
	Madras (South Central)	0 19	0 02	+0 17	2 92	0 33	+785
	Coorg	0	0 05	—0 05	0 20	0 17	+ 18
	Mysore	0	0 03	—0 03	0 23	0 41	— 44
	Konkan	0	0 02	—0 02	0 05	0 32	— 84
	Bombay-Deccan	0	0 03	—0 03	0 49	0 16	+206
	Hyderabad (North)	.					
	Khandeish	0	0 03	—0 03	0 15	0 19	— 21
Central Provinces and Berar	Berar	0	0 04	—0 04	1 45	0 40	+263
	Central Provinces (West)	0	0 06	—0 06	1 03	0 63	+ 64
	Ditto ditto (Central)	0	0 11	—0 11	1 00	1 03	— 3
	Ditto ditto (East)	0 05	0 03	+0 02	1 00	0 67	+ 49
Bombay (North)	Guzerat	0	0 03	—0 03	0	0 13	—100
	Kattiawar	0	0 01	—0 01	0 05	0 13	— 62
	Sind	0 16	0 05	+0 11	0 82	0 59	+ 39
Rajputana and Central India	Central India (East)	0	0 06	—0 06	0 47	0 64	— 27
	Rajputana (East), Central India (West)	0	0 05	—0 05	0 32	0 41	— 22
	Rajputana (West)	0	0 01	—0 01	0 39	0 42	— 7
Madras	East Coast (North)	0 21	0 15	+0 06	0 71	0 60	+ 18
	Ditto ditto (A)	0 40	?	?	0 45	?	?
	Hyderabad (South)	0	0 08	—0 08	0 22	0 34	— 35
	Madras (Central)	0 01	0 09	—0 08	0 13	0 21	— 38
	East Coast (Central)	0 14	0 06	+0 08	1 36	0 50	+172
	Ditto (South)	0	0 09	—0 09	2 0	0 99	+153
	Madras (South)	0 11	0 16	—0 05	1 76	1 37	+ 29

W. L. DALLAS,

SIMLA, *5th March 1891.*

Assistant Meteorological Reporter to the Government of India.

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 7th March*—Rainfall fair in two taluks of Madura, slight in Ganjam, Vizagapatam, Kurnool and Malabar, no rain elsewhere More rain still wanted in Madura Season prospects generally the same as in previous week, but improved in Tinnevelly owing to good and timely rain, over 2 inches fell at Sankaranainar Koil (on the 9th March) Prices rising in Vizagapatam, Kistna, Nellore, Tanjore, Madura, Tinnevelly and Salem, falling in Anantapur and Coimbatore, but generally steady in other districts About 2,200 men employed on works on last day of week in three taluks of Chingleput and 593 men in the Wandiwash taluk of North Arcot Rainfall since reported from North Arcot, nearly 1¼ inches in Wandiwash and ½ inch in Polur taluks.

Bombay.—*For week ending 11th March*—Slight rain in parts of Sind. Reaping of late crops generally progressing Standing crops injured by blight, frost, or insects in parts of five districts, otherwise good

Bengal—*For week ending 10th March*—There has been a general fall of rain accompanied in several districts by hail *Boro* or spring rice and other standing crops are doing well and have been improved by the rain, with the exception of *rabi* crops and poppy The damage to the latter from rain and hail is however reported to have been only slight Cultivation for the autumn crops has been facilitated Sugarcane is still being cut with a fair outturn Tobacco is reported to be good and *ganja* fair No important change reported in the price of common rice

North-Western Provinces and Oudh.—*For week ending 11th March*—Weather generally cloudy, with showers in most districts and slight hail in a few. No extensive injury to crops is reported Prospects remain fair Harvest in progress. Markets well supplied Prices fluctuating

Punjab.—*For week ending 11th March*—Slight rain has fallen in Delhi Prices unsettled in one, falling in two, rising in four districts, and stationary elsewhere Ploughing for *kharif* crops in progress Prospects of standing crops are generally reported good. Owing to the continuous cloudy weather the crops have in some districts been attacked by rust Locusts appeared in parts of Rawalpindi and Shahpur Rapeseed suffering from blight in one tehsil of the Ferozepur district Some damage has been done by insects in Delhi and by blight in Ferozepur. Fodder sufficient except in Delhi and Jullundur

Central Provinces—*For week ending 11th March*—Weather stormy, with showers and hail in places Some damage has been caused to wheat and linseed which are being harvested. Prospects, however, continue generally good Prices rising

Burma—*For week ending 7th March*—Reaping and threshing are completed in Lower Burma except in one district Transplanting of dry-weather paddy continues in two districts. The price of paddy has risen in eight and fallen in one district.

Assam—*For week ending 11th March*—Weather seasonable Ploughing for summer paddy and crushing of sugarcane continue Tea doing well

Mysore and Coorg—*For week ending 11th March*—Standing crops in good condition Paddy sown in parts Prospects generally favourable. Prices risen in Kolar and fallen in Mysore districts slightly

No rain in Coorg during the week. Threshing of rice completed. Prices stationary

Berar and Hyderabad.—*For week ending 11th March*—Weather warm Threshing of *rabi* crops continues. Fodder sufficient except in the Ellichpur and Darwa taluks Land under preparation for ensuing *kharif* crops. Prices slightly risen in the Kelapur taluk

Rainfall moderate in Hyderabad during the week Weeding of *rabi* and harvesting of *rabi* crops continue Prices stationary.

Central India—*For week ending 11th March.*—Prices of food-grains high in Western Malwa Opium crops somewhat damaged by frost. No other changes since last report

Rajputana—*For week ending 11th March.*—Slight rain in two Agencies. Standing crops in good condition generally. Harvests fair Cattle in good condition generally Pasturage or fodder scarce in three Agencies and at Deoli, Kishengarh, and Ajmere, sufficient elsewhere Prices fluctuating at some places and steady at others.

Nepal—*For week ending 5th March*—Weather cloudy. Prospects of crops good

E C. BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

Forests

DR WARTH'S MEMORANDUM ON THE PREPARATION OF *KATH* OR "PALE CATECHU" FROM THE WOOD OF *ACACIA CATECHU*

CIRCULAR No. 5 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests) —dated Calcutta, the 26th February 1891

READ the following Despatch from Her Majesty's Secretary of State for India, forwarding a Memorandum by Dr. H Warth on the preparation of *kath* or "Pale Catechu" from the wood of *Acacia Catechu* —

No 5 (Revenue), dated London, the 22nd January 1891

From—THE RIGHT HON'BLE VISCOUNT CROSS, G C B, *Her Majesty's Secretary of State for India*,

To—The Government of India.

IN continuation of my Despatch of the 11th September last, No 75 (Revenue), I forward herewith 50 copies of a final Memorandum by Dr H Warth on the preparation of *kath* or "Pale Catechu" from the wood of *Acacia Catechu* It seems to me desirable that the widest circulation should be given to this paper in India

Memorandum by DR H WARTH *on the preparation of Kath or Pale Catechu dated December 1890*

IN Dr Watt's Dictionary of the Economic Products of India we find it stated that the merits and the preparation of *kath* deserve to be thoroughly investigated As I have had occasion to study the subject and to make experiments, it may be useful to record the following facts.

The *kath* of the North-West Provinces which is used with pân, and the catechu of Burma which is exported to Europe as a dye-stuff, are both prepared from the wood of *Acacia Catechu*. The *kath* is in its purest state chiefly catechin, a crystallizing substance nearly insoluble in cold water The catechu is chiefly catechu tannin, a substance soluble in cold water and not crystallizing, but some catechin is usually mixed up with it The difference between *kath* and catechu is partly due to the methods of manufacture, partly to the difference in the trees

The trees in Burma differ from those of the North-West Provinces, and in each place there are two kinds of trees, No 1 and No 2, although of exactly the same species Trees No 2 have white spots in the wood, caused by a white substance stored up in cylindrical masses half a millimetre thick and ten millimetres long. Trees No 1 have no white spots Trees with spots yield an extract richer in catechin, and both kinds of trees in the North-West Provinces yield more catechin than the corresponding kinds in Burma

I found the following proportions of catechin in the total extract —

	Catechin
Burma, No 1	14 per cent.
„ „ 2 (spotted)	30 „
North-West Provinces, No. 1	36 „
„ „ 2 (spotted)	40 „

The greatest amount of extract obtained from each kind of wood was as follows —

	Extract
Burma, No 1	17 per cent
„ „ 2 (spotted)	18 „
North-West Provinces, No 1	14 „
„ „ „ 2 (spotted)	24 „

The greatest amount of catechin obtainable from these woods is accordingly as follows —

	Catechin
Burma, No 1	2 per cent
„ „ 2 (spotted)	5 „
North-West Provinces, No 1	5 „
„ „ „ 2 (spotted)	9 „

Such a great proportion of catechin in the spotted wood of the North-West Provinces explains that *kath* manufacture is at home there. Moreover, the local *kath* makers are reported to refuse as unfit all trees which do not contain white spots, so that the trees No. 1 become wasted in the forests

I determined the catechin by direct separation as follows About two ounces of the wood reduced to thin shavings were boiled, with twenty times their weight of water, for half an hour The extract was separated from the wood by repeated settlement, and reduced in bulk on the water bath until it just began to thicken and contained by estimate 6 per cent of catechin It was then left to stand in a cool place for five days for the separation of the catechin Once the catechin had separated, the liquid could again be diluted with cold water for the purpose of filtering The filtered and roughly washed catechin was dried at ordinary temperature, and weighed in a thoroughly air-dry condition.

The high degree of concentration and the long standing are required because the catechin separates with difficulty out of an extract which contains so much catechu tannin Once the bulk of the tannin is separated, the catechin may be dissolved in much more water, and it will separate immediately on cooling, but the catechin is at all times a delicate substance, which changes with water slowly into a soluble substance and is thus lost The drying of the moist catechin must take place at a low temperature, as heat at once destroys the microscopic crystals

The manufacture of *kath*, or raw catechin, is carried on in the forests with very primitive appliances The filtering is done through layers of sand, and much sand becomes mixed up with the *kath* The drying is performed in the open air

The people say that they possess a manufacturing secret, but there seems no need for one, unless their secret consists in the mixing of some finished catechin with the thick liquid, which sometimes promotes the separation of the new catechin Anyhow, I made out of the 50℔ of *Acacia Catechu*, No 1, from the North-West Provinces, nearly 2℔ of pure catechin, and it is from this wood that the *kath* makers of the North-West Provinces declared themselves incapable of making *kath* For filtering larger quantities of catechin, I found the filtering press an excellent expedient The pressed catechin dried in a few days from simple exposure to the air, and once dried the catechin is a very durable substance

Contact with iron must be scrupulously avoided during the extraction of catechin With catechu or cutch contact with iron is of no consequence, and the reports mention iron caldrons in use for the final boiling down of the cutch in Burma.

The preparation of cutch or catechu is of course simpler than that of *kath*, because nothing but watery extraction of the wood is required and subsequent boiling down of the extract

After a certain degree of concentration, a skin forms over the surface of the hot liquid, and constant stirring for hours is required to effect the final dessication This long stirring process is also mentioned, but not explained, in the descriptions of the Burmese catechu extraction In modern dye extraction works, the stirring would be avoided by the use of vacuum pans

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ORDER —Ordered that a copy be forwarded, for information, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests, and the Reporter on Economic Products.

Madras	Burma
Bombay	Assam
Bengal	Coorg
N W Provinces and Oudh	Ajmere
Punjab	Andamans
Central Provinces	Hyderabad

Ordered, also, that a copy be forwarded to the Foreign Department for communication to the Agent to the Governor General in Baluchistan, and to the Superintendent of the Geological Survey of India for communication to Dr Warth and that these papers be published in the Supplement to the *Gazette of India*.

(True Extract)

J W. P. MUIR-MACKENZIE,

Under-Secretary to the Government of India.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC

No XLV OF 1890-91

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N B—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible

Latest Return received	Railways	Week ending 15th February, 1890 — Total mean length open	Week ending 15th February, 1890 — Receipts — Total	Week ending 15th February, 1890 — Receipts — Per mile open	Week ending 14th February, 1891 — Total mean length open	Week ending 14th February, 1891 — Receipts — Total	Week ending 14th February, 1891 — Receipts — Per mile open	Total Receipts from 1st April, 1889, to 15th February, 1890 — Total	Total Receipts from 1st April, 1889, to 15th February, 1890 — Per mile open per week	Total Receipts from 1st April, 1890 to 14th February, 1891 — Total	Total Receipts from 1st April, 1890 to 14th February, 1891 — Per mile open per week	Total Increase in 1890-91	Total Decrease in 1890-91
	State Lines worked by Companies		R	R		R	R	R	R	R	R	R	R
21st Feb, 1891	East Indian (*a*)	1,526	9,83 823	645	1,526	11,30 825	741	3,88,99,748	554	3,73 01,688	532		15,98 060
21st ditto	Patna Gya	57	9,880	173	57	11,729	200	4,44,997	109	4,68,078	178	23,081	
14th ditto	Lucknow-Sitapur-Bareilly	141	11,026	78	141	10,615	75	3 97 366	64	3 74 479	60		22,887
21st ditto	Bengal-Nágpur (*b*)	501	56 411	113	852	91,446	107	17,26,553	116	28,22,729	105	10,96,176	
21st ditto	Indian Midland (*c*)	752	86 176	115	752	85 853	114	29,36,610	91	30,19,913	88	83 303	
21st ditto	Rajputana Malwa	1 672	3,77,058	226	1 672	4,56 000	273	1,70,19,888	232	1,51,44 840	198		18,75,042
21st ditto	Southern Maratha	979	92,101	94	1,044	87,417	84	36 04,781	86	39,27 097	83	3,22 316	
21st ditto	Ditto, Mysore section	296	21,046	71	296	26,623	90	8,75,001	72	10,86,138	80	2,11,137	
21st ditto	Bengal and North Western (*d*)	649	1,09,526	169	699	1,28,450	184	38 37,126	129	39,46 058	127	1,08,932	
	TOTAL	6,573	17,47,044	266	7,039	20,28,958	288	6 97,42 070	244	6,8[illegible] 91 026	221		16,51,044
	State Lines worked by the State							(*e*)		(*f*)			
21st Feb, 1891	North Western	2,370	(*e*)5 14,264	217	2,395	(*f*)5 13 153	214	2,51 73 489	232	2,34 07,337	214		17 06,152
21st ditto	Oudh and Rohilkhand	692	1 52,705	221	692	1 81,776	263	68,30,8[illegible]5	215	62 37,450	196		5,99,375
14th ditto	Eastern Bengal	747	2,11,840	284	777	3,81 380	491	1,03 22,149	310	1,06,64 991	304	3,42,842	
14 ditto	Bengal Central(*g*)	125	12,953	104	125	36,260	290	6,44 325	112	6,36 111	1 1		8,214
14th ditto	Nalháti	27	2,202	82	27	3 610	134	89 654	71	85 394	68		4,260
14th ditto	Cherra Companyganj	7	274	39	8	333	42	10 565	31	16 405	45	5,840	
14th ditto	Jorhat	30	1 133	38	28	1,372	49	53,634	41	55 289	46	1,655	
14th ditto	Burma(*h*)	553	1,29,096	235	556	1,74,758	314	4 ,74,424	165	47 05 480	185	5 31,056	
	TOTAL	4 551	10 25 367	225	4,608	12,92,642	281	4 73,05,065	228	4,58 68 457	219		14,36,608
	Lines worked by Guaranteed Companies												
14th Feb, 1891	Great Indian Peninsula (*i*)	1,492	9, 8,060	622	1,492	9 64 402	646	3 22 85,834	472	3 32,82,131	488	9,96,297	
21st ditto	Bombay, Baroda and Central India	461	2,82,470	613	461	2 58 000	560	1,11 82 0,3	529	1 10 60 950	525		1,21,123
21st ditto	Madras	840	1,63 352	194	840	1 85,692	221	80, 12,547	210	84 89,943	2 1	3,97 396	
14th ditto	South Indian(*j*)	737	1 1 ,317	151	779	1 10,858	14	53 24,931	158	57 33 504	01	4,08,573	
	TOTAL	3,531	14 85,199	421	3 572	15,18,982	425	5,68,85,385	351	5,85 66,528	359	6,81,143	•
GRAND TOTAL (GUARANTEED AND STATE)		14 654	42,57 610	291	15,219	48,40 582	318	17 39,32 520	265	7 25 26,011	253		14,06,509
GROSS ESTIMATED EXPENSES								9 03 97 374	138	8,85,20 091	130		15,77,283
	NET RECEIPTS							8,35,35 146	127	8,37 05 920	123	1,70,774	
	Assisted Companies												
21st Feb, 1891	Tárakeshwar	22	5,512	251	22	11,251	511	2 41,470	236	2,48 410	243	6,940	
14th ditto	Rohilkhand Kumaun	67	9,148	137	67	5,806	87	3 07 469	104	2 95 443	100		12,026
7th ditto	Dibru Sadiya					(*k*)		(*l*)4,06,701	116	(*m*)4 34 099	124	27,398	
	TOTAL	89	14,660	165	89	17,057	192	9,55 640	125	9,77,052	128	22,312	
	Native States Lines worked by Companies												
14th Feb, 1891	The Nizam's Guaranteed State	354	57,907	164	354	60,358	171	21 00 546	129	22,04 850	136	1,04 304	
21st ditto	The Gaekwar's Dabhoi	59	3,559	60	72	4,140	58	1,21,549	45	1,75 216	56	53,667	
21st ditto	The Gaekwar's Mehsána	27	954	35	68	3,300	49	45,393	37	49,351	38	3 958	
21st ditto	The Gaekwar's Petlád				13	910	70			(*n*)37 075	71	37,675	
	TOTAL	440	62,420	142	507	68,708	136	22,67,488	112	24,67,092	116	1 99 604	
	Native States Lines worked by the State												
21st Feb, 1891	Rájpura Bhátinda	108	7,540	70	108	11,195	104	(*o*)1,37,345	71	4 50 488	91	3,13 43	
	Native States Lines												
21st Feb, 1891	Jodhpore	124	6,967	56	124	8,100	65	3,06,854	54	3,27,060	58	20,206	
21st ditto	Bhávnagar-Gondal Junagarh-Porbandar	332	34 459	104	334	25,462	76	11,53,591	87	13,16,583	86	1,62,19	
21st ditto	Morvi	94	4,568	49	94	5,148	55	1 67,447	51	2,72 414	63	1,04 967	
	TOTAL	550	45,994	84	552	38,710	70	16,77,892	73	19,16 057	70	2,88,165	

(*a*) Includes the Dildárnagar-Gházipur State railway
(*b*) Includes the Asansol Goilkera section of the Bengal Nágpur railway worked by the East Indian Railway
(*c*) Includes the Sindia and Bhopal Itársi State railways
(*d*) Includes the Tirhoot State railway Although for convenience classed among the State railways, the Bengal and North Western section of this line is the property of the Bengal and North-Western railway Company
(*e*) Includes the Amritsar-Pathánkot railway only
(*f*) Includes the Amritsar-Pathánkot and Jammu and Kashmir rail ays
(*g*) Although for convenience classed among the State railways, this line is the property of the Bengal Central railway Company
(*h*) Includes the Toungoo-Mandalay railway
(*i*) Includes the Dhond Manmád, Wardha Coal, Khámgaon and Amraoti State railways
(*j*) Includes the Villupuram Guntakal State railway
(*k*) Return not received
(*l*) Total receipts from 1st April, 1889 to 8th February, 1890
(*m*) Total receipts from 1st April, 1890, to 7th February, 1891
(*n*) Total receipts from 5th May, 1890
(*o*) Total receipts from 13th October, 1889

CALCUTTA,
the 12th March, 1891

F B HEBBERT,
Offg Under Secretary.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

CIVIL WORKS—Irrigation.

STATEMENTS OF IRRIGATION OPERATIONS IN THE NORTH-WESTERN PROVINCES FOR THE KHARIF SEASON OF 1890.

[No. A25, Kharif Statement.]

PUBLIC WORKS DEPARTMENT, NORTH-WESTERN PROVINCES

IRRIGATION OPERATIONS OF FASL KHARIF 1890

Comparative Statement of Irrigation and Rainfall in Canal Districts of the North Western Provinces

Districts	Area	Culturable area	Area irrigated		1890, as compared with 1889		Rainfall during the Kharif months of 1890 and 1889													
			Kharif, 1890	Kharif 1889	Increase	Decrease	April		May		June		July		August		September		Total	
							1890	1889	1890	1889	1890	1889	1890	1889	1890	1889	1890	1889	1890	1889
	Acres	Acres	Acres	Acres	Acres	Acres	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches	Inches
Sahâranpur	1,425 910	1 093 101	60 452	40 289	14 163		0 70		1 0		4 20	4 74	25 12	13 30	5 80	14 05	8 00	0 75	44 82	37 84
Muzaffarnagar	1 072 000	908,497	91 460	84 038	7,428			0 5	0 77	1 3	5 26	4 63	16 28	11 05	5 70	11 33	5 10	0 30	33 11	29 11
Meerut	1 507 840	1 334,209	124 606	123,620	936		0 28	0 5	0 55		1 63	1 17	15 15	10 32	6 6	13 23	3 07	2 10	27 14	27 32
Bulandshahr	1 214 080	1 084 407	77 773	68 215	9,558		0 48		0 10		3 62	5 01	20 20	3 60	8 70	10 24	3 18		36 28	18 85
Aligarh	1,251 392	1 041 512	54,254	44 432	9 822		0 14		0 73		3 11	3 21	17 10	8 22	10 37	6 00	1 07	1 02	32 52	19 35
Muttra	932 480	862 096	25,310	29,053		3,743			0 51	1 0	11 [illegible]2	1 49	12 17	5 83	8 60	12 33	5 81		38 6	20 05
Agra	1 187 844	958 205	8 807	9 378		571		0 30			5 20	2 15	9 02	10 01	7 82	7 65	3 22		25 26	20 11
Etah	1,112 960	894 829	26 492	19 180	7,312						4 33	3 89	16 56	10 36	5 74	9 54	1 79	0 89	28 42	24 68
Mainpuri	1 086,080	764,575	39,737	29 142	10 595		0 11	0 20	0 43	0 2	7 17	3 85	12 38	15 19	12 93	10 34	1 30	0 51	34 32	30 29
Farukhabad	1,100 160	864,792	19,020	10 803	8,217			0 03	0 17	1 0	6 35	1 80	10 96	6 88	3 62	6 43	4 33	3 30	25 43	22 47
Etawah	1 084 160	795 233	56 032	51 646	4,386		0 05		0 70		8 08	0 57	14 55	6 80	7 13	10 62	4 00	0 80	34 51	18 79
Cawnpore	1 51[illegible],368	1,103 465	48,348	44 487	3 861		0 02		0 83	0 7	9 20	4 28	19 42	10 62	4 94	6 37	4 03	3 42	38 44	25 30
Delhi	805,120	525,440	10	21		11	0 92		0 24	0 8	2 03	0 9	12 44	9 4	11 00	14 2	2 07		30 70	25 3
Gurgaon	1,240 320	993 280	19,987	26,192		6 205			0 40	0 4	2 57	0 8	15 18	7 2	6 87	11 8	0 53	0 4	25 55	20 6
Dehra Dun	764 541	385,285	8 055	7,165	890		0 55		0 79	1 7	9 17	11 94	38 04	34 08	36 39	35 29	4 46	8 06	89 40	91 07
Bijnor	1 195 520	1,024,539	6,100	4 757	1 343		1 30		0 80	0 8	3 84	3 60	19 50	18 42	14 71	18 52	6 05	0 63	46 20	41 97
Tarái	590 720	560 856	14,977	21,222		6,245					15 60	11 90	34 60	40 30	9 5[illegible]	21 30	10 40	7 60	79 10	81 10
Pilibhít	878,720	709,334	6 619	6 051	568				0 20	0 2	11 40	14 40	30 50	25 30	5 60	19 70	15 50	0 70	63 20	60 30
Bareilly	1,018,240	911,423	44,096	35 442	8,654					0 5	9 80	8 20	16 90	13 80	9 70	18 00	7 40	3 60	43 80	44 10
Jhánsi	1 002 752	724,553	72	78		6		0 20		0 4	13 97	1 65	7 45	5 01	11 06	14 07	6 93	0 30	39 41	21 63
Hamirpur	1,464,704	1 230,807	180	318		138	0 47		0 91	0 1	9 27	2 17	9 44	12 50	4 32	10 52	2 09	3 75	26 50	29 04
Jalaun	995 200	777,868	3 789	3,218	571					0 2	7 90	2 20	12 08	6 90	6 90	10 50	4 40	0 60	31 88	20 40
Kumaun Bhabar	(Not known)		35 752	35 818		66	1 20		1 10	4 3	11 60	26 40	50 76	51 50	24 10	20 10	12 20	12 40	100 96	114 70
TOTAL	24,445,124	19 548 302	771 934	700,565	88 354	16 985														

NET INCREASE . 71,369

ALLAHABAD
The 6th February, 1891

H W CONDUITT,
Asst Secy to Govt, N W P and Oudh, P W D

[No. B 25, Kharif Statement]

PUBLIC WORKS DEPARTMENT, NORTH-WESTERN PROVINCES

IRRIGATION OPERATIONS OF FASL KHARIF, 1890

Statement in acres of crops irrigated in Canal Districts

Nature of crops	Saháranpur	Muzaffarnagar	Meerut	Bulandshahr	Aligarh	Muttra	Agra	Etah	Mainpuri	Farukhabad	Etawah	Cawnpore	Delhi	Gurgaon	Dehra Dun	Bijnor	Tarái	Pilibhit	Bareilly	Jhánsi	Hamírpur	Jalaun	Bhábar	Total
I —Gardens and orchards	697	741	1,481	986	661	100	116	185	79	13	92	216		59	309	1			105	2	12	12	480	6 347
II —Sugarcane	15 984	46,779	75,103	12 669	1,225	271	513	1 830	4,300	4 057	6 863	4 823	9	981	970	4 974	1 038	3 130	12,146	3	66	631		190,115
III —Cereals: Rice	39,657	32 242	12 001	374	514		6	438	4,940	3 529	3,882	17 294		1	6 269	946	8,064	2,643	21,432	67	79	400	30 502	188,280
Bájra				7	60	14	36	6	225	7	527	45		34		2						2		965
Juar			281	1,243	1,258	754	528	692	1,535	182	704	407	1	11,185							6		25	8,891
Maize	229	1,125	3 315	1,451	2,188	51	70	881	2 504	235	1 206	316		10	16		5 852	832	6,999				806	28 086
Miscellaneous	84	750	525	84	16		5	254	1,080	287	1,374	188				156			3		1	65	2,545	7 473
IV —Pulses	24	336	401	19	1	117	4	1	8					23		2					2		790	1,728
V —Fodder crops	398	1,381	5 467	1,407	82	10	33	10			33	2		1	1							28	12	8 171
VI —Fibres: Cotton	408	2,546	5 568	14 401	8,396	14,603	2,258	2,206	1,939	206	969	222		14 666	3							46	135	68 572
Other fibres		3			3	9	33	64	163	7	125	2		4										436
VII —Dyes: Indigo	1,005	4,214	18,573	43 421	38 401	4,845	3 672	18 324	20 148	8,971	37 570	21 095		2,170					28			2,181		224 627
Other dyes			140	1 001	189	13		38		115	10													1 506
VIII —Drugs: Opium																								
Other drugs	308	95	54	50	9			32	129	178	25	64			409				64			4		1 421
IX —Oilseeds								11	49	7														67
X —Miscellaneous	1 658	1,254	1,637	665	1,251	4 523	1 533	1,514	1 922	1,225	2,640	3 584		853	78	19	23	14	319		14	420	457	25 599
Total Kharif 1890	60 452	91,460	124,606	77 773	54 254	25 310	9 807	26,492	39,737	19,020	56 032	48,343	10	19 987	8 055	6 00	14,977	0 619	44,096	72	183	3 789	35 752	771 934
Total Kharif, 1889	46,289	84 038	123 620	68 215	44 432	29 053	9 378	19 180	29,142	10,803	51 640	44 487	21	26 102	7 165	4 757	21,222	6,051	35,442	78	318	3 218	35,818	700 565

ALLAHABAD,
The 6th February, 1891

H W CONDUITT
Asst Secy to Govt, N W P and Oudh, P W D

[No C. 25, Kharíf Statement]

PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES

IRRIGATION OPERATIONS OF FASL KHARÍF, 1890

Statement in acres of crops irrigated by canals in Canal Divisions

Nature of crops	Ganges Canal						Lower Ganges Canal						Eastern Jumna Canal								Bundelkhand Irrigation Works				
	Northern	Anúpshahr	Meerut	Bulandshahr	Aligarh	Total	Narora	Mainpuri	Cawnpore	Etáwah	Bhognipur	Total	Upper	Lower	Total	Agra canal	Betwa canal	Dun canals	Rohilkhand canal	Bijnor canal	Jhánsi lakes	Hamirpur lakes	Tarái canal	Bhábar canal	Total
I.—Gardens and orchards	665	539	083	774	1,060	4 021	1	10	219	71	66	367	472	319	791	247	12	309	105	1	2	12		480	6,347
II.—Sugarcane	26 598	29,045	41,038	9 889	2 904	109 474	851	3 004	7 222	8 203	2 086	21 360	9 147	34 439	43,586	1 731	631	970	15 685	4 974	3	66	620		109 115
III.—Cereals: Rice	7 137	2,819	7,845	265	997	39,063	45	1,709	9 876	12 959	5 098	29 687	30,796	15 331	40 127	1	400	6 209	27 075	946	67	79	8 064	30,502	188,280
Bájra					73	73		1	22	777	5	80,				83	2			2					965
Juar				1,214	2 428	3,642	33	656	405	1 419	258	2 771				2,447						6		25	8 891
Maize	..	509	507	1,327	3 359	5 702	25	1,015	437	2,411	184	4,072	267	3,439	3 706	101		16	13 683					806	28 086
Miscellaneous	681	139	440	51	199	1 510	134	585	425	1,803	56	3 003	46	01	137	3	65		3	156		1		2 545	7 421
IV.—Pulses	67	44	103		10	224								566	576	144				2		2		790	1 728
V.—Fodder crops	530	1,889	2 760	868	11	6 058			2		33	35	379	2 314	2,603	44	28	1						12	8 871
VI.—Fibres: Cotton	438	2,051	1,231	13,371	12 272	29 357	83	509	360	1 290	962	3,204	494	4,176	4,670	31 157	46	3						135	68 572
Other fibres					5	5	54	159	2	167		382		3	3	46									436
VII.—Dyes: Indigo	1,235	22,559	9,435	32,285	49 378	114,892	5 632	12,436	21,367	29 684	24,571	93 690	818	2 949	3,767	10,069	2 181		28						224,627
Other dyes				1,343		1 343	153				10	163			•										1,506
VIII.—Drugs: Opium																									
Other drugs		35	27	40	8	110	30	107	237	48		422	351	61	412		4	409	64						1,421
IX.—Oilseeds								67				67													67
X.—Miscellaneous	314	1 231	640	106	1,864	4,155	695	1,453	2 535	2 889	2 423	9,995	1 701	1,520	3 221	6,884	420	78	356	19		14		457	25 599
TOTAL KHARÍF, 1890	57,659	60,860	65 009	61 533	74,568	319 629	7 736	21 711	43 109	61 721	35 752	170 029	44 471	65 208	109 679	52 957	3 789	8 055	56 999	6 100	72	180	8 693	35 752	771 934
TOTAL KHARÍF, 1889	50,882	50,652	63,349	58 607	61 163	284,653	5 457	8 269	32 530	62,058	30,4[illegible]6	138,770	99 370		99 370	93 703	3 277	7,165	47 704	4,757	78	259	15 011	35,818	700,565

ALLAHABAD,
The 6th February, 1891

H W CONDUITT,
Asst Secy to Govt, N W P and Oudh, P W D

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

MUSEUMS and EXHIBITIONS

PUBLISHING A LETTER RELATIVE TO AN EXHIBITION OF POTTERY, STONE AND CEMENT WARE, AS ALSO OF MACHINERY AND TOOLS USED IN THE SAID INDUSTRIES TO BE HELD AT BUDAPESTE IN MAY 1891

No $\frac{560}{12-2}$ M & E

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Museums and Exhibitions),—dated Calcutta, the 9th March 1891

READ the following letter —

No 171, dated Bombay, the 11th February 1891

From—F STOCKINGER, Esq , *Imperial and Royal Austro-Hungarian Consul General, Bombay,*

To—*The Secretary to the Government of India,* FOREIGN DEPARTMENT

I have just been informed that the Royal Hungarian Minister of Commerce has issued orders for an Exhibition of pottery, stone and cement ware, as also of machinery and tools used in the said industries to be held at Budapeste on the 15th May next

I can only regret the short notice given and also that, so far, no prospectus or more detailed information of any kind has been received on the subject

In the hope, however, that perhaps something might still be done in order to have the various and interesting industries of British India, especially the Art Pottery produced by the various Government establishments, represented at the said Exhibition, I have the honour to request you to bring the contents of my present letter to the notice of the respective Department of the Government of India

I will not fail to give you any further information which I may receive hereafter

ORDER —Ordered that the above be forwarded to the Local Governments and Administrations noted on the margin for information and for publication in the Local Gazette, also that a copy be forwarded to the Foreign Department *

Govt of Madras	Chief Commr , C Provs
„ , Bombay	„ „ Burma
„ Bengal	„ „ Assam
„ „ N W Provs and Oudh	„ , Coorg
, Punjab	, , Ajmere
	Resident, Hyderabad

* Original papers returned

(True Extract)

E C BUCK,

Secretary to the Government of India

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No 8, Hastings Street, Calcutta*





The Gazette of India.

PUBLISHED BY AUTHORITY

No. 12 } CALCUTTA, SATURDAY, MARCH 21, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT

NOTIFICATIONS—PUBLIC

Calcutta, the 16th March, 1891

No 546.—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta

ECCLESIASTICAL

The 16th March, 1891

No. 84.—The Reverend Hugh Robert Coulthard has been appointed a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy

The 19th ...

No 87—The Reverend R A Cumine, a Junior Chaplain on the Bengal Ecclesiastical Establishment, to be Senior Chaplain, with effect from the 25th March, 1891

No 89—The services of the Reverend G M Davies, a Junior Chaplain on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 19th January 1891, or from the date on which he may take over charge of his duties

The 20th March, 1891

No. 92—The Reverend Alexander Still has been appointed by Her Majesty's Secretary of State for India an Assistant Chaplain of the Church of Scotland on the Bengal Ecclesiastical Establishment to fill an existing vacancy

The services of Mr Still are placed temporarily at the disposal of the Government of Bengal, with effect from the date on which he may report his arrival in Calcutta

PORT BLAIR

The 18th March 1891

No 262 —Muhammad Ashik Ali Khan is confirmed in the appointment of Extra Assistant Superintendent 2nd class Port Blair

C J LYALL,
Secretary to the Government of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—MUSEUM AND EXHIBITION

Calcutta the 20th March 1891

No 686—10-3-*M. and E* —In exercise of the power conferred by Section 3(*b*) of the Indian Museum Act IV of 1887 the Governor-General in Council is pleased to appoint Mr H H Risley, C S, Acting Magistrate and Collector of the 24 Pergunnahs, to be a Trustee of the Indian Museum, *vice* Dr J Burgess, C I E, retired

PATENTS

The 18th March, 1891

No 501 *P* – Specifications of the under mentioned inventions have been filed under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 Copies have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma A copy of every specification is open to public inspection, from 11 A M to 4 P M, at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13, Wood Street, upon payment of a fee of one Rupee A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 42 of 1890 —Frank Joseph Agabeg, Charanpore *viâ* Asansol, East Indian Railway Mining Engineer, for cooling the person or room, named "The Automatic portable Electric Fan"

No 41 of 1890—Ludovico Van-Vestiant, Civil Engineer, and Richard Wakeham Baxter, Export Merchant, both of The Green, Southall, England, for improvements in charging inclined gas retorts

No 96 of 1890 —The Eugelberg Huller Company, a corporation organized under the laws of the State of West Virginia, United States of America, and having its principal place of business at Syracuse, in the County of Onondaga, and State of New York, United States of America, for machine for hulling, cleaning, and polishing rice and other grain

No 125 of 1890 —Charles Gardner, Assistant in the firm of Messrs Bulloch Brothers & Co, Merchants, now residing in Bassein in Lower Burma, and of Robert Ramsay, Engineer to the said firm, also residing in Bassein aforesaid, for the more economical milling and cleaning of paddy and other grains

No 1[illegible] of 1890 —[illegible] Carr, a member of the firm of Peek Frean & Co, Biscuit Manufacturers, of Drummond Road, Bermondsey, in the County of Surrey, England, for "Improvements in tin vessels for packing biscuits and other perishable goods, and instruments for opening such vessels"

No [illegible]1 of 1891 —James Cleverly Mandy, of No 1, New China Bazaar Street, in the City of Calcutta, Merchant, for a windproof pocket match box to be styled "The Batswing Match Box"

E C BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS

Fort William, the 16th March, 1891

No. 386-G.—Lieutenant F W P Macdonald, Staff Corps, Officiating Political Assistant of the 2nd class, and Assistant Commissioner, Thal-Chotiali, and Assistant Political Agent, Loralai and Railway District, is granted privilege leave, for three months, with effect from the 15th March, 1891, or the subsequent date on which he may avail himself of the leave

No 388-G.—Captain L S Newmarch, Staff Corps, Officiating Political Agent of the 3rd class, and Assistant to the Resident in Mysore and Secretary to the Chief Commissioner of Coorg, is granted furlough, for one year, under article 340(*b*) of the Civil Service Regulations, and with effect from the 20th March, 1891, or the subsequent date on which he may avail himself of the furlough

No 390-G—Captain C W Ravenshaw, Staff Corps, Cantonment Magistrate at Secunderabad is appointed to officiate as a Political Agent of the 3rd class and is posted as Assistant to the Resident in Mysore and Secretary to the Chief Commissioner of Coorg, with effect from the date of assuming charge

No 392 G—Captain E S Masters, Staff Corps, Wing Officer and Adjutant of the Bhopal Battalion and Officiating Cantonment Magistrate at Mhow, is appointed to officiate as Cantonment Magistrate at Secunderabad, with effect from the date of assuming charge, and during such time as Captain Ravenshaw may officiate in the Political Department, or until further orders

The 17th March, 1891

No 402 G—Lieutenant-Colonel H Wylie, C S I, Bengal General List, Infantry Political Agent of the 1st class, is, on return from furlough, appointed to officiate as a Resident of the 2nd class, and as Resident in Nepal, with effect from the date of assuming charge, and during the absence on furlough of Major E L Durand, C B, or until further orders

No 409 G—With the sanction of Her Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Mr G A Schroder as Vice Consul for Denmark at Moulmein

The 19th March, 1891

No 417-G—The Governor-General in Council is pleased to issue the following orders —

1 Captain C A S Montgomery, Staff Corps, 1st Regiment, Bombay Infantry, is appointed, temporarily, to act as the Cantonment Magistrate of the Cantonment of Baroda, in addition to his Military duties, and with effect from the 5th March, 1891

2 Captain Montgomery is invested, with effect from the 5th March, 1891, with the ordinary powers of a Magistrate of the first class as described in the Code of Criminal Procedure, and with the additional powers specified in Schedule IV of that Code as powers with which a Magistrate of the first class may be invested by the Local Government, the said powers to be exercised within the limits of the Cantonment of Baroda

No 420-G—Surgeon A E Duke, Indian Medical Service (Bengal), is appointed to officiate as Residency Surgeon in Turkish Arabia, with effect from the date of assuming charge, and during the absence on furlough of Brigade-Surgeon R Bowman, or until further orders

No. 1243I—The following rules under clauses (i) and (ii), respectively, of section 20 of the Court Fees Act, VII of 1870, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 213-J, dated the 24th October 1878, shall have force in the said Cantonment from the 1st May 1891 —

Rules under clause (i), section 20, Act VII of 1870, as to the fees chargeable for serving and executing processes issued by the Court of the Resident at Hyderabad and by all other Civil Courts subordinate to it in the Cantonment of Secunderabad

Rule I—The fees noted below shall be charged for serving and executing the several processes against which they are respectively ranged —

TABLE OF FEES

SECTION A—*In the Court of the Resident at Hyderabad and in the Court of the First Assistant Resident*

	Proper fees Rs	A	P
ARTICLE 1—Notice of appeal or other notice to respondents in respect of each respondent to be noticed	0	9	0
Provided that in the aggregate for service in any one town or village no larger amount than Rs 15 be leviable			
ARTICLE 2—Summonses to witnesses in respect of each witness to be summoned	0	9	0
Provided that in the aggregate for service in any one town or village no larger amount than Rs 15 be leviable			
ARTICLE 3—Warrant of arrest in respect of each person to be arrested, provided the process server is solely engaged in executing the warrant	3	0	0
In other cases	1	8	0
ARTICLE 4—Notice, proclamation, injunction, or other order not specified in any of the foregoing articles, when the copies to be served or fixed up are not more than two in number	1	8	0
For every additional copy	0	8	0
Provided that the aggregate amount of the fees levied under this article shall not exceed fifteen rupees			

SECTION B—*In the Courts of the Judge and Assistant Judge at Secunderabad including Courts of Small Causes*

	Nature of processes	In suits of which the amount or value of the subject matter in dispute does not exceed Rs 300			In suits of which the amount or value of the subject matter in dispute is in excess of Rs 300		
		Rs	A	P	Rs	A	P
1	Summonses to defendants in respect of each defendant to be summoned, provided that the aggregate amount of the fees levied under this article shall not exceed ten rupees	0	4	0	0	10	0
	Provided that in the aggregate for service in any one town or village no larger amount than Rs 8 be leviable						
2	Summonses to witnesses in respect of each witness to be summoned	0	4	0	0	10	0
	Provided that in the aggregate for service in any one town or village no larger amount than Rs 8 be leviable						
3	In respect of the services of the officer making an attachment in the manner prescribed in section 269, 270, or 274 of the Code of Civil Procedure, when the property is to be attached in one town or village	0	12	0	1	8	0
	When the property is to be attached in more than one town or village, then for every additional town or village	0	6	0	0	12	0
4	Warrants of arrest in respect of each person to be arrested provided the process-server is solely engaged in executing the warrant	1	8	0	3	0	0
	In other cases	0	12	0	1	8	0
5	Orders for the sale of property— By way of poundage on the full amount of the purchase money—						
	I.—If the sale be effected through a broker under section 296 of the Code of Civil Procedure	The commission payable to the broker and in addition a sum equal to one quarter of such commission			The commission payable to the broker and in addition a sum equal to one quarter of such commission		
	II.—If the sale be conducted by an officer of the Court or by any other person (not being a Collector or a broker) appointed by the Court	3	2	0 per cent	3	2	0 per cent
	NOTE.—The poundage fee must be paid after the sale is effected and before the proceeds are delivered over to the decree holder						
6	In respect of the services of the officer making delivery of possession of property under section 259, 263, 264, 318, 319, 332, or 335 of the Code of Civil Procedure, when property is to be delivered in one town or village only	0	12	0	1	8	0
	When property is to be delivered in more than one town or village, then for every additional town or village, provided that the aggregate amount of the fees levied under this article shall not exceed ten rupees	0	4	0	0	8	0
7	In respect of the services of the peon, if one be deputed to attend on arbitrators, per diem	0	4	0	0	4	0
	NOTE.—This fee will be payable in advance for as many days as may be allowed by the Court for the delivery of the award under section 508 or as may from time to time be allowed under section 514 of the Code of Civil Procedure. If this fee is levied, no further fee will be charged under Article 8 in respect of service of the order of reference on the arbitrators						
8	Notice, proclamation, injunction, or other order not specified in any preceding article of this section, when the copies to be served or fixed up are not more than two in number one fee	0	8	0	1	4	0
	When such copies are more than two in number, then for every additional copy	0	4	0	0	8	0
	Provided that in the aggregate for service in any one town or village no larger amount than Rs 8 be leviable						

Rule II—Notwithstanding Rule I, no fee shall be chargeable for serving or executing—

(*a*) Any process which may be issued by any Court of its own motion solely for the purpose of taking cognizance of and punishing any act done or words spoken in contempt of its authority

(*b*) Any process issued a second time in consequence of an adjournment made otherwise than at the instance of a party

(*c*) Any copy of a warrant, order or certificate fixed up under section 264, 274, or 319 of the Code of Civil Procedure, when the fee chargeable under Article 3 or Article 6 of Section B has been paid

(*d*) Any copy of a summons, notice, order, proclamation, or other process fixed up in a Court house or in the office of a Collector

(*e*) Any notice issued by a District Court under Section 322-C of the Code of Civil Procedure

(*f*) Any order intimating withdrawal of attachment or postponement of sale

(*g*) Any order intimating to a sale officer that permission has been given to a decree-holder to bid for or purchase property under section 294 of the Code of Civil Procedure

(*h*) Any order directing an officer in charge of a jail to detain or to release a person committed to his custody

Rule III—No process which comes within the operation of Rule I shall be drawn up for service or execution until the fee chargeable under that rule has been paid The fee shall be paid in court-fee stamps

Rule IV.—When a Court sends a process for service or execution to any Court beyond its jurisdiction, it shall endorse on the process a certificate that the fee chargeable under Rule I has been levied, and the process so endorsed will be served or executed free of further charge by the Court to which it is sent

Rule V—Fees for processes to be issued by a Court to which a commission is addressed will be payable at the rates declared by Rule I to be chargeable for serving and executing processes issued by such Court

Rule VI—A process issued by any Court in any presidency or province in British India shall be served or executed free of charge by any Court to which it may be sent in the Cantonment of Secunderabad if it be certified on the process that the proper fee has been levied under the rules in force in such presidency or province

Rule VII—If for any reason it become unnecessary for an officer to proceed to make an attachment in the manner prescribed in section 269, 270, or 274, or delivery of possession of property under section 259, 263, 264, 318, 319, 332, or 335 of the Code of Civil Procedure, any fee paid in respect of his services shall be refunded

When, in consequence of a reference to arbitration being withdrawn or of an award being made before the expiry of the time fixed under section 508 or section 514 of the Code of Civil Procedure, the peon has not been deputed to attend on the arbitrators, or has attended on them for a shorter time than that for which payment has been made in respect of his services, the fee paid shall be refunded in whole or in part, as the case may be

When, in consequence of a compromise or for some other reason, it becomes unnecessary to serve or execute a summons, notice, warrant, proclamation, injunction, or order not hereinbefore in this rule specified, for which a fee has been paid, half the fee shall be refunded if the process has not been issued

NOTE—The public should be warned by notice posted in some conspicuous place in every Court that although no limit of time is prescribed for applications for the refund of fees paid under Rule I, yet as such applications can be granted only on view of the stamps originally filed, which are liable to be destroyed under the rules for the destruction of civil records, there is a probability, in case delay be allowed to occur, that it may become impossible to obtain a refund

Rule VIII—In cases which are covered by the note to Article 7 of Section B, Rule I, the additional fee which may become payable shall be paid in court-fee stamps

Rule IX—The fee payable by way of poundage on the full amount of the purchase money shall be paid in court-fee stamps

Provided that when a sale of immoveable property is set aside under section 312 or section 313 of the Code of Civil Procedure, no fee shall be payable by way of poundage on the purchase-money

Rule X—If default be made in the payment of purchase-money within the time specified in section 307 of the Code of Civil Procedure, the fee payable by way of poundage shall be deducted from the deposit paid under section 306 of the said Code, and stamps representing such fee shall be bought and affixed by the Court on the order directing the deduction to be made

Rule XI—Any fraction of an anna in a fee payable by way of poundage shall be remitted

Rule XII—When, in order to the service or execution of any process, the peon or other officer who is to serve or execute it has to cross a bridge or ferry, then the amount, if any, legally exigible as toll shall be levied in cash from the person at whose instance the process is issued before delivery of the process to such peon or other officer

Rule XIII—The fees paid in pursuance of these rules must in all proceedings be deemed and treated as part of the necessary and proper costs of the party who pays them, unless such party be entitled to a refund of any such fees, or of any portion of them, and have failed to apply for it

---

Rules under clause (II), section 20, Act VII of 1870, declaring the fees chargeable for serving and executing processes issued by Magistrates in the Cantonment of Secunderabad

I. The fees hereinafter mentioned shall be chargeable for serving and executing processes issued by any Magistrate in the case of offences other than offences for which the Police may arrest without a warrant, namely —

	As
1 Warrant of Arrest—	
(a) in respect of one person or of the first person named in the warrant .	8
(b) in respect of each other person named in the warrant .	4
2 Summons—	
(a) in respect of one person or of the first person named in the summons .	4
(b) in respect of each other person named in the summons	2
3 Proclamation for absconding person under section 87 of the Code of Criminal Procedure	8
4 Warrant of Attachment—	
(a) in respect of the warrant	8
(b) when it is necessary to place officers in charge of property attached, in respect of each officer so employed per diem, not less than	2
not more than	3
5 In cases where an application is made by a complainant for the recovery of fees ordered to be repaid under section 31 of the Court Fees Act, 1870, or of compensation granted under section 545 of the Code of Criminal Procedure, or where a person applies for the recovery of compensation awarded to him under section 250 of the Code of Criminal Procedure in respect of the warrant for the levy of the fees, fine or compensation .	4

Provided that no fee shall be chargeable on any summons to attend as a juror or assessor in a Court of Session

Provided also that no fee shall be chargeable on any process issued on the complaint or application of any public officer or Railway servant acting as such public officer or Railway servant

Explanation—Any person who falls within the definition of "public officer" contained in section 2 of the Code of Civil Procedure is to be deemed a public officer for the purposes of this proviso

Provided also that the Magistrate may remit in whole or in part the fees chargeable under this rule in cases other than those falling under Chapters XIX, XX, and XXI of the Indian Penal Code, whenever he is satisfied that the complainant or the accused has not the means of paying them

II Fees chargeable under Rule I shall be levied by means of court-fee stamps within a time to be fixed by the Magistrate before process is issued

III No fees are chargeable for serving and executing processes issued in the case of offences for which Police officers may arrest without a warrant

IV A separate process shall be served on each individual summoned or arrested

No. 1244*I*.—In exercise of the power conferred by section 35 of the Court Fees Act, VII of 1870, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 213-J, dated the 24th October 1873, the Governor General in Council is pleased to direct that so much of the Notifica-

tion No 4650, dated the 10th September 1889, issued by the Department of Finance and Commerce under the Court Fees Act, VII of 1870, section 35, as is specified below, shall apply to the Cantonment of Secunderabad from the 1st May 1891 —

The preamble, clauses (1) to (3) (both inclusive), clauses (5) to (11) both inclusive, clauses (13) to (17) (both inclusive), clause (19), clause (35) except the words "in the Presidency of Bombay or by the Sadar Court in Sind", and clause 48) except the words and figure "or Act XX of 1864 (*an Act for making better provision for the care of the persons and property of minors in the Presidency of Bombay*)"

No. 1245*I*.—In exercise of the power conferred by section 8 of the Indian Stamp Act, I of 1879, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 119 I J, dated the 4th June 1879 the Governor General in Council is pleased to direct that the Notification No 5855, dated the 22nd November 1889, issued by the Department of Finance and Commerce under the Indian Stamp Act I of 1879, section 8, shall apply to the Cantonment of Secunderabad, subject to the following modifications and with effect from the 1st May 1891 —

(1) In the first paragraph for the words "British India" the words "the Cantonment of Secunderabad" shall be read

(2) In the first schedule articles 1, 3, 5, 7 and 8 shall be omitted

(3) In the second schedule articles 1 (*a*) (*b*) (*c*) and (*d*), 2 (*a*), 5 (*a*) and (*c*), 6 (*b*) and (*c*), 7 (*a*) (*e*) (*f*) (*g*) (*h*) (*j*), 8 (*a*) (*b*) and (*c*), 11 and 12 (*g*) shall be omitted

No 1246*I*—In exercise of the power conferred by section 9 of the Indian Stamp Act, I of 1879, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 119 I J, dated the 4th June 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the provisions (so far as they may be applicable) of the Notification No 2036, dated the 30th June 1882, issued by the Department of Finance and Commerce under the aforesaid section, shall apply to the aforesaid Cantonment from the 1st May 1891

No. 1247*I*—In exercise of the power conferred by sections 26 and 35 of the Court Fees Act, VII of 1870, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 213 J, dated the 21st October 1873, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to direct that the provisions (so far as they may be applicable) of the Notification No 361, dated the 18th April 1883, issued by the Department of Finance and Commerce under the aforesaid sections shall apply to the aforesaid Cantonment from the 1st May 1891

No 1248*I*.—In exercise of the powers conferred by sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act, 1879, as applied to the Cantonment of Secunderabad by Foreign Department Notification No 119 I J, dated the 4th June 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the rules published under the notifications of the Government of India which have been issued in the Department of Finance and Commerce under the above-quoted sections of the Indian Stamp Act, 1879, and are specified in the schedule hereto annexed, shall apply to the Cantonment of Secunderabad from the 1st of May 1891, subject to the following modifications, namely —

(1) For the words "British India" *read* "the Cantonment of Secunderabad"

(2) Omit rules 1, 6, and 12

(3) In rule 7, for the last eighteen words, and in rule 9, for all the words *after* "namely," *substitute* the "Superintendent of Stamps, Hyderabad," and in rule 9, for the words "Officers are" *substitute* "Officer is"

(4) In rule 10 (*a*) *omit* the first word "Every."

(5) In rule 10 (*b*), for "Local Government" *substitute* "the Resident at Hyderabad"

(6) In rule 11 *omit* the words "other than bills of exchange, cheques, and promissory notes" in clause (*a*), and "unless he be Collector of Calcutta or Karachi" in clause (*b*).

(7) In rule 14 *omit* clauses (*a*) and (*c*)

THE SCHEDULE

Notifications

No 1288, dated 3rd March 1882
„ 1444, „ 16th March 1883
„ 3515, „ 16th October 1885
„ 434, „ 28th January 1886
„ 5700, „ 26th October 1887

No 1249-I—In continuation of the Foreign Department Notification No 4116I, dated the 16th October, 1888, applying the provisions of Act XIII of 1885 (the Indian Telegraph Act) to the Hyderabad Assigned Districts, subject to certain modifications, the Governor General in Council is pleased to direct that the rules in force from time to time under the said Act in British India shall be deemed to be similarly in force in the Hyderabad Assigned Districts

No. 1256-I.—The following schedule is hereby substituted, with effect from the 1st April 1891, for the schedule published under the Notification of the Government of India in the Foreign Department, No 4160-I, dated the 25th October 1889, regarding the levy of octroi duties in the Cantonment of Nowgong —

Schedule of Octroi duties to be levied in the Nowgong Cantonment.

Class	Name of Articles	Rates Rs a p	Per
I —Articles of food and drink for men and animals	Almonds	0 12 0	Maund
	Apricots (dried)	0 12 0	„
	Arrowroot	0 7 0	„
	Arvi	0 0 9	„
	Betel-leaves	0 3 0	„
	Betel-nuts	0 8 0	„
	Bhusa	0 0 3	„
	Butter	0 10 0	„
	Chillies, green	0 1 0	„
	Chironji	0 6 0	„
	Cocoanuts	0 6 0	„
	Cocoanut with shells	0 3 0	„
	Coffee	0 12 6	„
	Cotton seeds	0 0 6	„
	Dal, arhar	0 0 9	„
	„ masur	0 0 9	„
	„ mung	0 0 9	„
	„ urd	0 0 9	„
	Dates, dry	0 6 0	„
	„ wet	0 4 0	„
	Fodder green	0 0 3	„
	Fruits (all sorts)	0 2 0	„
	Garlic	0 1 0	„
	Ghi	0 6 0	„
	Ginger, green	0 1 0	„
	Gur	0 1 0	„
	Grain (all sorts)	0 0 6	„
	Grass	0 0 3	„
	Honey	0 4 0	„
	Karbi	0 0 3	„
	Khoya	0 2 6	„
	Mango chips	0 2 6	„
	Methi	0 1 3	„
	Mowa berries	0 0 6	„
	Mungphali	0 2 0	„
	Mustard (rai)	0 1 3	„
	Oil cake	0 0 6	„
	Onion	0 1 0	„
	Pistachio nuts	0 12 0	„
	Potatoes	0 1 3	„

Class	Name of Articles	Rates			per
		Rs	a	p	
I.—Articles of food and drink for men and animals—*contd*	Raisins	0	6	0	Maund
	Rice, 1st sort	0	1	6	,,
	,, 2nd ,,	0	1	0	,,
	Sago	0	4	6	,,
	Singara, dry, 1st sort	0	2	0	,,
	,, ,, 2nd ,,	0	1	0	,,
	,, green, 1st sort	0	1	0	,,
	,, ,, 2nd ,,	0	0	6	,,
	Sugar-candy	0	8	0	,,
	Sugar, chini	0	4	0	,,
	,, Shahjahanpur	0	8	0	,,
	Sugarcane	0	0	3	,,
	Tamarind	0	1	0	,,
	Tea	2	0	0	,,
	Treacle	0	1	0	,,
	Turmeric	0	2	6	,,
	Vegetables, 1st sort	0	1	0	,,
	,, 2nd ,,	0	0	6	,,
	(Perishable vegetables noted below are not liable to duty — Mango, sharifa, melon, water melon, green herbs (all sorts), cucumber, radish, cabbage, torai, bhindi)				
	Wheat	0	0	9	,,
	Yams	0	0	9	,,
II.—Animals for slaughter	*Nil*				
III.—Articles of fuel, lighting, and washing	Candles, 1st sort	0	15	0	Maund
	,, 2nd ,,	0	10	0	,,
	Charcoal	0	0	3	,,
	Firewood	0	0	3	Cart
	Khari	0	2	6	Maund
	Oil, cocoanut	0	6	0	,,
	Oils (except kerosine)	0	3	6	,,
	Oil seeds	0	1	0	,,
	Sajji	0	2	6	,,
	Soap, bar	0	4	0	,,
	,, country	0	2	6	,,
	,, nuts	0	0	6	,,
IV.—Building materials	Ballies	0	4	0	Cart
	Bamboos	0	4	0	,,
	Bricks, burnt	0	2	0	1,000
	Lime for building, 1st sort	0	6	0	100 maunds
	,, ,, 2nd ,,	0	2	0	,,
	,, white-washing	0	0	3	Maund
	Rafters (all kinds)	0	4	0	Cart
	Stone rubble	0	4	0	,,
	Stone slabs	0	4	0	,,
	Tiles, 1st sort	0	0	9	1,000
	,, 2nd ,,	0	0	6	,,
	Wood jungle	0	4	0	Cart
	,, sâl	1	0	0	,,
	,, shisham	1	0	0	,,
	,, teak	1	0	0	,,
	Woods (equally valuable as sâl, &c)	1	0	0	,,
V.—Drugs, gums, perfumes, and spices	Assafœtida	1	9	0	Rs 100
	Cardamoms, large	1	0	0	Maund
	,, small	5	0	0	,,
	Cloves	1	9	0	Rs 100
	Ginger, dry	1	9	0	,,
	Khas	0	0	9	Maund
	Kirana	1	9	0	Rs. 100

Class	Name of Article	Rates			Per
		Rs	a	p	
V.—Drugs, gums, perfumes, and spices—contd	Nitre	0	2	6	Maund
	Pepper	1	9	0	Rs. 100
	Saffron	2	0	0	,,
	Salab misri	1	9	0	,,
	Spices of sorts	1	9	0	,,
VI.—Tobacco	Tobacco, 1st sort	0	8	0	Maund
	,, 2nd ,,	0	2	0	,,
	,, 3rd ,,	0	1	0	,,
VII.—Piece-goods and other textile fabrics, manufactured articles of clothing and dress	Blankets, country	0	0	3	Each
	Carpets	1	0	0	Rs 100
	Cotton, thread	1	9	0	,,
	Gota (jhuta)	1	0	0	,,
	,, (sacha)	1	0	0	,,
	Gunny	1	9	0	,,
	Gunny bags	1	0	0	,,
	Piece goods of cotton, linen, silken, tasar, woollen, and other articles of clothing and dress	1	0	0	,,
	Silk	1	9	0	,,
	Tasar	1	9	0	,,
	Wool, English	1	0	0	,,
	,, country	0	3	0	Maund
VIII.—Metals and articles of metal	Brass ornaments	1	9	0	Rs 100
	,, and all articles made of brass	1	9	0	,,
	Copper and brass	1	9	0	,,
	Iron ,,	1	9	0	,,
	Metals (all descriptions)	1	9	0	,,
IX.—Miscellaneous articles.	Al	1	9	0	Rs 100
	Cane	1	9	0	,,
	Chapra	0	15	0	Maund
	Cotton, with seeds	0	1	6	,,
	,, without seeds	0	4	6	,,
	,, rope	1	9	0	Rs 100
	Dyes of sorts	1	9	0	,,
	Bristles (pig's)	1	9	0	,,
	Hemp	0	0	9	Maund
	Hides, buffalo, 1st sort	0	2	0	Each
	,, ,, 2nd ,,	0	1	6	,,
	,, cow, 1st sort	0	2	0	,,
	,, ,, 2nd ,,	0	1	6	,,
	,, goat, 1st sort	0	0	6	,,
	,, ,, 2nd ,,	0	0	3	,,
	,, sheep, 1st sort	0	0	6	,,
	,, ,, 2nd ,,	0	0	3	,,
	Horns	1	9	0	Rs 100
	Ivory	1	9	0	,,
	Kanch (glass)	0	1	0	Maund
	Kusum	1	9	0	Rs 100
	Munga	1	9	0	,,
	Munj	0	0	9	Maund
	Namda	1	9	0	Rs 100
	Niwar	1	9	0	,,
	Pearl	1	9	0	,,
	Shoes (country made)	1	9	0	,,
	Twine of sorts	0	2	0	Maund
	Wax	0	10	0	,,

NOTE.—Machinery, agricultural implements, and head loads of firewood, grass, and vegetables to pass free

No 1260-I.—In exercise of the power conferred by section 9 of the Indian Stamp Act, I of 1879, as applied to the Hyderabad Assigned Districts by Foreign Department Notification No 114-I J, dated the 4th June, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the Notification No 5881, dated the 19th December, 1890, issued by the Department of Finance and Commerce under the aforesaid section, shall apply to rule 11(a) of the Rules under the Indian Stamp Act, 1879 which were applied to the Hyderabad Assigned Districts by Foreign Department Notification No 928-I, dated the 18th May, 1888, subject to the following modifications *viz* —

For "*British India*" in both places where they occur, substitute "*the Hyderabad Assigned Districts*"

No 427 G.—The services of Surgeon A W D Leahy, Indian Medical Service (Bengal), Agency Surgeon in Ulwar, are placed, temporarily, at the disposal of the Home Department

W J CUNINGHAM,

Offg Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

Calcutta, the 17th March, 1891

LEAVE AND APPOINTMENTS

No 1114 —The following appointments in the Account Department are notified —

Mr O I Barrow is appointed Accountant-General, Bengal,

Mr E Lawrence is appointed to officiate as Accountant General, North-Western Provinces and Oudh,

Mr G H R Hart is appointed Deputy Accountant-General, Bombay, and

Mr C R. C Kiernander is appointed Comptroller of India Treasuries, temporarily

The 16th March, 1891

STATISTICS AND COMMERCE

COMMERCE AND TRADE

NATIVE PASSENGER SHIPS

No 1099.—The services of Surgeon-Major A S Lethbridge, M D, C S I, Inspector General of Jails, Bengal, which were placed temporarily at the disposal of the Finance and Commerce Department by the Notification of the Home Department, No 1873, dated the 23rd December, 1890, are placed at the disposal of the Government of Bengal with effect from the afternoon of the 12th March, 1891.

J F FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 20th March, 1891.

APPOINTMENTS

ARMY STAFF

No 263 —Colonel A G Handcock, Staff Corps, Commandant, 6th Regiment of Bengal (Light) Infantry, to be Colonel on the Staff Dated 23rd February, 1891

COMMISSARIAT DEPARTMENT

No 264 —Lieutenant N T Parker, Staff Corps, 6th Regiment of Bengal (Light) Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 9th January, 1891 (Joined his appointment, 2nd March, 1891)

STAFF CORPS.

No 265.—Second-Lieutenant Edward Gyles Vaughan, Bedfordshire Regiment, officiating Wing Officer, 31st (Punjab) Regiment of Bengal Infantry, is admitted to the Indian Staff Corps on completion of 18 months' probationary service from the 26th July, 1889, subject to confirmation by the Secretary of State for India

Second Lieutenant Vaughan will rank as Lieutenant in the Indian Staff Corps from the above date, subject to Her Majesty's approval

SUBORDINATE MEDICAL DEPARTMENT

No 266 —The undermentioned Military Pupils having passed their final examination are admitted into the service as Sub-Assistant Apothecaries, with effect from the 25th February, 1891 —

Robert Arthur Whitby Walker
William Christopher Montague Charters
Henry Mansfield
William Joseph Key Stone
Percival Beatson Mills.
Gibson St James Bishop
John Jeremiah Alexander Brachio
John Nelson Turner
George Edward Shaw
Henry Valentine Mann
George Patrick O'Brien

FURLOUGH AND LEAVE

No 267 —The undermentioned officer is granted furlough out of India —

Captain H G Ryland, Staff Corps, Assistant Commissary General, 4th class, (D A) for two years under rule I of the regulations of 1875

No 268 —Colonel J L Ferris, Staff Corps, is granted leave out of India (P A) till 10th May, 1891, under the leave rules for the Staff Corps, with effect from the date of embarkation Pension service—32nd year commenced 10th May, 1890

No 269 —The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps,

the specified period to count from the date of being struck off duty —

Colonel E P Mainwaring, General List, Infantry, Commandant, 39th Regiment of Bengal Infantry, for one year Pension service —32nd year commenced 30th January, 1891

Lieutenant Colonel B Wemyss, General List, Infantry, Commandant, 24th (Punjab) Regiment of Bengal Infantry for one year Pension service—30th year commenced 1st March, 1891

Major L T Bishop, Staff Corps, Squadron Commander and 2nd in-command, 2nd Punjab Cavalry, Punjab Frontier Force, for one year Pension service—26th year commenced 2nd March, 1891

Lieutenant W I Ryder, Staff Corps, Wing Officer, 2nd Battalion, 1st Gurkha (Rifle) Regiment, for one year Pension service—7th year commenced 23rd August, 1890

Lieutenant P J Miles, Staff Corps, 4th Punjab Infantry, Punjab Frontier Force, for one year Pension service—6th year commenced 20th December, 1890

No 270 —The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India —

Colonel M J King-Harman, Staff Corps Commandant, 2nd Battalion, 4th Gurkha (Rifle) Regiment, (m c) for six months

Lieutenant-Colonel C E Hallett, Staff Corps, Assistant Commissary General, 2nd class (m c) for six months

Captain G Bowring, Staff Corps, Wing Officer, 17th (The Loyal Purbiya) Regiment of Bengal Infantry, (m c) for two months

No 271 —Major-General Sir F B Norman, K.C B, Staff Corps, has been permitted by the Secretary of State for India to reside out of India

No 272 — The undermentioned officers are permitted to reside out of India, under Article 738 (*b*), Army Regulations, India, vol I, part I —

Colonel E T Ommanney, C S I, Staff Corps Pension service—36th year commenced 12th June, 1890

Colonel A Pullan, Staff Corps Pension service—35th year commenced 29th August, 1890

No 273 —Captain F J Carandini, 8th Hussars, Adjutant, Behar Light Horse, is granted leave in India (p a) for six months

LONDON GAZETTE

No 274 —The following extracts are published for general information —

"*London Gazette*" *dated the 24th February, 1891, pages 1006 and 1007*

WAR OFFICE, PALL MALL,
24th February, 1891

MEMORANDA

The undermentioned Lieutenant-Colonels to be Colonels Dated 19th December, 1890 —

Wyndham Hughes Hallett, Madras Staff Corps

Charles Edward Shepherd, Bengal Staff Corps

John Alexander Temple, Bengal Staff Corps

* * * *

INDIAN STAFF CORPS

Lieutenant-General Thomas Gilbert Kennedy, C B, is transferred to the Unemployed Supernumerary List Dated 6th February, 1891

Major-General George Julius Melliss to be Lieutenant General Dated 6th February, 1891

Major General Richard Barter, C B, to be Lieutenant General on the Unemployed Supernumerary List Dated 6th February, 1891

Colonel Horace Searle Anderson C B, to be Major General Dated 6th February, 1891

INDIAN ARMY

Colonel Robert Augustus Carew Hunt Bombay Infantry, to be Major General Dated 6th February, 1891

MEDALS

CHIN-LUSHAI

No 275 —The Viceroy and Governor-General in Council has much gratification in announcing to the Army that Her Majesty the Queen, Empress of India, has been graciously pleased to approve of the grant of the India Medal, with a clasp inscribed "Chin-Lushai, 1889-90" to the troops employed in the Operations in the Chin and Lushai Hills between the 15th November, 1889, and the 30th April, 1890

War Office Army Order, No 30 of 1891

2 His Excellency the Commander in Chief is requested to issue the necessary subsidiary orders for the submission of medal rolls, in accordance with the instructions given in War Office Army Order No 30 of 1891

ORGANISATION

No 276 —Under the authority of the Secretary of State for India, it is notified that, in modification of the orders contained in para 1 of G G O No 505 of 1890, and para 1 of G G O No 1111 of 1890, the four battalions recently formed for local service in Burma are to be designated as follows —

"The 10th Regiment (1st Burma Battalion) of Madras Infantry"

"The 12th Regiment (2nd Burma Battalion) of Madras Infantry"

"The 32nd Regiment (4th Burma Battalion) of Madras Infantry"

"The 33rd Regiment (3rd Burma Battalion) of Madras Infantry"

PENSIONS

No 277 —Mr A Jones, Deputy Examiner, 1st grade, Military Accounts Department, is permitted to retire from the service, with effect from the 8th April, 1891

PROMOTIONS

NATIVE ARMY

No. 278—*24th (Punjab) Regiment of Bengal Infantry*—

Jemadar Asa Singh to be Subadar, and Pay-Havildar Gurmukh Singh to be Jemadar, *vice* Ratan Singh, transferred to the pension establishment,

Jemadar Sakt Chand to be Subadar, and Drill-Havildar Gopala to be Jemadar *vice* Bidhi Chand, transferred to the 38th (Dogra) Regiment of Bengal Infantry,—
with effect from the 1st February, 1891

No 279.—*26th (Punjab) Regiment of Bengal Infantry*—

In G G O No 1057 of 1890, *for* "Havildar Jeth Singh" *read* "Havildar Jetha Singh"

No 280—*30th (Punjab) Regiment of Bengal Infantry*—

Havildar Guláb Singh to be Jemadar, *vice* Bija Singh, transferred to the 38th (Dogra) Regiment of Bengal Infantry, with effect from the 13th February, 1891

RETIREMENTS

No 281—Brigade Surgeon William Moir, M B, Civil Surgeon Meerut is permitted to retire from the service, with effect from the 1st April, 1891, subject to Her Majesty's approval

REWARDS

GOOD SERVICE PENSIONS

No 282—It is notified that, on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a good service pension on the undermentioned officer, with effect from the date specified —

From the 20th September, 1890, in room of Colonel (local Major-General) R C Stewart, C B, Madras Cavalry, attained to Colonel s allowance—

MAJOR GENERAL HARRY MCLEOD, ROYAL (LATE MADRAS) ARTILLERY, INSPECTOR GENERAL OF ORDNANCE, MADRAS CIRCLE

Dates of Commissions

Second-Lieutenant	11th June, 1853
Lieutenant	27th April 1858
Captain	29th February, 1864
Major	5th July 1872
Lieutenant-Colonel	23rd September 1876
Colonel in the Army	1st July, 1881
Colonel	14th September, 1884
Major General	7th April 1888

Appointments

Regimental duty (Royal Artillery), from November 1853, to October 1866
Adjutant, 23rd Brigade, Royal Artillery, from October, 1866, to September 1869
Regimental duty (Royal Artillery), from September 1869, to May, 1879
Commissary of Ordnance, from May, 1879, to September, 1880
Deputy Inspector-General of Ordnance from September 1880, to September, 1881
Superintendent, Gun Carriage Factory, Madras, from September, 1881, to September, 1886
Inspector General of Ordnance, Madras, from September, 1886, to March, 1891

War Services

Afghanistan, 1878 79 (Medal)

ORDER OF BRITISH INDIA

No 283—The Governor-General in Council is pleased to admit the undermentioned native officer to the Order of British India, with effect from the date specified —

BOMBAY

To the 2nd class with the title of "Bahadur"

Subadar Jagannath Dube, 28th Bombay Infantry, *vice* pensioned Subadar Major Shaikh Husain, *Bahadur*, deceased,—17th December, 1890

VOLUNTEER CORPS

APPOINTMENTS

No 284—*Administrative Battalion, Presidency Volunteers*—

Captain H R Blyth Royal Warwickshire Regiment, to be Adjutant, with effect from the 25th February, 1891, *vice* Captain A A Barrett, whose tenure of appointment has expired

No 285—*Orissa Volunteer Rifle Corps*—

George Stevenson, Esquire, to be Captain Commandant, *vice* Captain Lute, transferred to the supernumerary list

PROMOTIONS

No 286—*Allahabad Volunteer Rifle Corps*—

Lieutenant John Hooper (Supernumerary, Ghazipur Volunteer Rifle Corps) to be Captain, *vice* Davis, transferred to the supernumerary list

No 287—*Oudh Volunteer Rifle Corps*—

Lieutenant-Colonel Alexander Hamilton Pirie is granted the honorary rank of Colonel

RESIGNATIONS

No 288—*Behar Light Horse*—

Lieutenant Harry Stuart and Second-Lieutenant Donald Reid resign their commissions

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MILITARY WORKS DEPARTMENT.

PROMOTIONS

No 289—Lieutenant G D Close, Royal Engineers, Assistant Engineer, 2nd grade, supernumerary, is promoted to Assistant Engineer, 1st grade, supernumerary

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MARINE DEPARTMENT

APPOINTMENTS.

No 13—Captain R D C Brownlow, Indian Marine, is appointed to officiate as Port Officer, Bassein, with effect from the 3rd December 1890

E H H COLLEN,
Secretary to the Government of India

MILITARY DEPARTMENT

NOTIFICATION

Calcutta, the 20th March, 1891

Statement of Deposits on account of Estates between the 14th and 20th March 1891

On whose account	Rank	Corps	Date of decease	Testate or Intestate	Total unclaimed amount deposited	Amount paid in India	Date to which claims will be received
Henry Cater Bowles*	Major	3rd Battalion, Rifle Brigade	13th December, 1890	Intestate	R a p. 1,058 8 2		19th May, 1891

* Next-of-kin—
Father—Colonel H O Bowles, St Helen's Bideford North Devon, England

E H H COLLEN,
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 13th March, 1891

No 94—The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State Railways, with effect from the dates specified —

NAME	From	To	Nature of promotion	With effect from
Drew, W	Assistant Engineer, 1st grade	Executive Engineer 4th grade	Temporary	29th Nov 1890
Warden H W	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	Permanent	2nd Dec 1890
Grant, T W	Executive Engineer, 3rd grade, sub *pro tem*	Executive Engineer 2nd grade	Ditto	2nd „ 1890
Lamb, G F	Executive Engineer 3rd grade, sub *pro tem*	Executive Engineer 3rd grade	Ditto	2nd 1890
Shedlock, O J	Assistant Engineer, 1st grade	Executive Engineer 4th grade	Ditto	2nd , 1890
Stent, W K	Executive Engineer, 1st grade, sub *pro tem*	Executive Engineer, 2nd grade		2nd , 1890
Denne, R T	Assistant Engineer, 1st grade	Executive Engineer 4th grade	Sub *pro tem*	3rd 1890
Wiseman, W	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	Permanent	11th „ 1890
Ker, T	Executive Engineer, 3rd grade	Executive Engineer 2nd grade	Ditto	11th „ 1890
Baker, C J S	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	Ditto	11th , 1890
Jebbs, F R	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	Ditto	11th „ 1890
Wilson, C D D	Assistant Engineer 2nd grade	Assistant Engineer, 1st grade	Ditto	11th „ 1890
Bennett, H W	Executive Engineer, 4th grade, temporary	Executive Engineer 4th grade	Sub *pro tem*	11th „ 1890
Reilly, Frederick	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	Ditto	29th „ 1890
Hewitt, St J	Executive Engineer, 3rd grade, sub *pro tem*	Executive Engineer, 4th grade, sub *pro tem*		29th „ 1890
Shelley, Captain A D G, R E	Executive Engineer, 4th grade, temporary	Assistant Engineer, 1st grade		29th „ 1890
Arundell, E W	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	Sub *pro tem*	2nd Jan, 1891
Labdha Ram Sahni, *Rai Sahib*	Executive Engineer, 4th grade, temporary	Assistant Engineer, 1st grade		2nd „ 1891
DeBrath, S	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	Sub *pro tem*	3rd „ 1891
Thompson, G F	Executive Engineer, 4th grade, temporary	Assistant Engineer, 1st grade		3rd „ 1891
Phillips, H	Executive Engineer, 4th grade, temporary	Assistant Engineer, 1st grade		4th „ 1891
Eaton, J N A	Executive Engineer, 4th grade, temporary	Assistant Engineer, 1st grade		4th „ 1891

The 14th March, 1891.

No 95.—Mr J H L Patterson, Class II, grade 4, of the Superior Revenue Establishment of State Railways, Stores Department, is transferred from the North-Western Railway to officiate as Port Storekeeper, Calcutta, and Storekeeper, Eastern Bengal State Railway, during the absence of Mr W Mellor on furlough.

No 96—The services of Mr J E Dallas, Executive Engineer, 4th grade State Railways, on his return from leave are placed at the disposal of the Government of Bombay for employment on Railways

The 16th March, 1891

No 99—The following is published for general information —

No 102 R I

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC

General Rules for Railways under Construction

Simla, the 28th February, 1891

Read—

Sections 8 and 47 of the Indian Railways Acts of 1879 and 1890 respectively

Public Works Department Resolution No 0177 R T, dated 30th January, 1890, calling for applications for the adoption of the General Rules for working railways under construction and not open for traffic, as recorded in Appendix M of the proceedings of the Railway Conference of 1888

Public Works Department letter No 233-R I, dated 12th June, 1890, and its enclosure, suggesting certain modifications in Rules 7, 10, and 25 of the General Rules for working Railways under construction, referred to in Public Works Department Resolution No 0177 R T, dated 30th January, 1890

Public Works Department Notification No 480½ dated 30th October, 1890 publishing in the *Gazette of India*, dated 8th November, 1890, Public Works Department Resolution No 736-R I, dated 17th October, 1890 and the General Rules for working railways under construction and not open for traffic framed by the Railway Conference of 1888 and recorded in Appendix M of its proceedings with rules 7, 16, and 25 as modified in the memorandum accompanying Public Works Department No 233-R T, dated 12th June, 1890

Docket by the Government of Bengal, No 1964-R, dated 4th September, 1890, forwarding letter from the General Manager and Chief Engineer, Darjeeling-Himalayan Railway Company, Limited, No 3360-G, dated 26th August, 1890

Docket by the Government of Bengal, No 1966-R, dated 4th September, 1890, forwarding letter from the Managing Agents, Deoghur Railway Company, Limited, No 217-D, dated 26th August, 1890

Letter from the Government of Bengal, No 2269-R, dated 17th November 1890, forwarding letter from the General Manager and Chief Engineer, Darjeeling Himalayan Railway Company, Limited, No 4495-G, dated 1st November, 1890

Letter from the Government of Bengal, No 2270-R, dated 17th November, 1890, forwarding letter from the Managing Agents, Deoghur Railway Company, Limited, No 324 D, dated 7th October, 1890

OBSERVATIONS —The authorities noted in the margin have applied for leave to adopt, on such portions of the Railways under their control as are at present under construction, or any extensions thereof, the General Rules for working railways under construction and not used for the public carriage of passengers, animals, or goods, which rules were published in the *Gazette of India* of the 8th November, 1890, under Public Works Department Notification No. 480½, dated 30th October, 1890

The General Manager and Chief Engineer, Darjeeling Himalayan Railway Company, Limited
The Managing Agents, Deoghur Railway Company, Limited

RESOLUTION —The Governor General in Council is pleased to sanction the application, to such portion or portions as may be under construction of the Railways specified in the margin, and extensions thereof, of the General Rules for working railways under construction and not used for public carriage of passengers, animals, or goods, which were published under the Notification referred to in the foregoing observations

Darjeeling Himalayan Railway
Deoghur Railway

ORDER —Ordered, that the General Rules, which have already been published in the *Gazette of India*, dated 8th November, 1890, be further notified to the Railway servants, and to the public, by a copy thereof being kept open to inspection, free of any charge, in the Office of the Engineer in charge of the construction of the Railway

Ordered also, that this Resolution be communicated to the Government of Bengal for information and guidance, and that it be published under a Notification in Part I of the *Gazette of India*

R A SARGEAUNT, *Lieut-Colonel, R E*,
Deputy Secretary

Documents accompanying

Nil

The 17th March, 1891

No 100—Mr H E W Martindell, Assistant Engineer, 3rd grade, Burma, is promoted to Assistant Engineer 2nd grade, with effect from the 6th February, 1891

No 101—Mr H. A C Muller, Assistant Engineer, 3rd grade, Burma, is promoted to Assistant Engineer, 2nd grade, with effect from the 11th November, 1890

The 18th March, 1891

No 102—Mr C W Odling, Superintending Engineer, 2nd class, Bengal, is appointed to officiate as Chief Engineer of Irrigation and Joint Secretary to that Government during the absence on privilege leave of Colonel J M McNeile, R E, or until further orders

Mr W A Inglis, Executive Engineer, 2nd grade, sub *pro tem*, Bengal, is appointed to officiate as a Superintending Engineer, *vice* Mr C W Odling

No 103—Mr E W Arundell, Executive Engineer, 2nd grade, sub *pro tem*, State Railways, and Deputy Consulting Engineer to the Government of India for Railways, Central Division, is appointed to officiate as Deputy Consulting Engineer for Railways, Bombay

The 19th March, 1891

No 104.—Mr T E Ivens, Executive Engineer, 1st grade, Punjab, is temporarily promoted to Superintending Engineer, 3rd Class, with effect from the 1st March, 1891

No 105—Mr B P Milsom, Executive Engineer, 2nd grade, State Railways, is appointed to officiate as Deputy Manager, Eastern Bengal State Railway, in Class I, grade 3, of the Superior Revenue Establishment

No 106 —The services of Mr A J Oldham, Executive Engineer, 2nd grade, State Railways, are placed at the disposal of the Government of Bengal.

No 107 —During the absence of the Governor General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Public Works Department of the Government of India which is left in Calcutta

The 20th March, 1891

No. 109 —The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified —

Names	From	To	Nature of promotion	With effect from
				1890
Palmer, C S R	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	Sub *pro tem*	November, 7th
Toozs, J W L	Executive Engineer, 4th grade, *temporary rank*	Executive Engineer 4th grade	Ditto	Ditto 7th
Gabbett, E	Assistant Engineer, 2nd grade	Assistant Engineer 1st grade	Permanent	December, 10th
Sutherland, J	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	Ditto	Ditto 10th
Matadin Sukul, *Rao Sahib*	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	Ditto	Ditto 10th
				1891
Henderson, J P	Executive Engineer 4th grade, sub *pro tem*	Executive Engineer, 3rd grade	Sub *pro tem*	January 23rd
Hoernle, O	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	Ditto	Ditto 27th
Jewett, T H	Executive Engineer 2nd grade sub *pro tem*	Executive Engineer, 3rd grade		Ditto 27th
Nelson, R E	Executive Engineer 1st grade, sub *pro tem*	Executive Engineer, 1st grade	Permanent	February, 23rd
Lackersteen M R	Executive Engineer 2nd grade	Executive Engineer, 1st grade	Sub *pro tem*	Ditto 23rd
Hoernle, O	Executive Engineer 2nd grade sub *pro tem*	Executive Engineer 2nd grade	Permanent	Ditto 23rd
Jewett T H	Executive Engineer, 3rd grade	Executive Engineer 2nd grade	Sub *pro tem*	Ditto 23rd
Smith F St G M	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	Permanent	Ditto 23rd
Henderson J P	Assistant Engineer, 1st grade and Executive Engineer 3rd grade sub *pro tem*	Executive Engineer, 4th grade	Ditto	Ditto 23rd
Litster, D M	Executive Engineer, 4th grade, temporary rank	Executive Engineer 4th grade	Sub *pro tem*	Ditto 23rd

No 110 —The following promotions and reversion are ordered in the Superior Accounts Branch —

Names	From	To	With effect from
Mr S K L Yeats	Deputy Examiner, 1st grade	Examiner, 4th class 3rd grade *temporary*	22nd February, 1891
Mr F R Hutchinson	Examiner, 3rd class	Examiner, 2nd class, *temporary*	24th February, 1891
Mr F F Godfrey	Examiner, 4th class, 1st grade	Examiner, 3rd class, *temporary*	Ditto
Mr R C F Volkers	Deputy Examiner, 1st grade, sub *pro tem*	Examiner, 4th class, 3rd grade, *temporary*	Ditto
Mr J J Connolly	Examiner 4th class, 2nd grade, sub *pro tem*	Examiner, 4th class, 3rd grade	5th March, 1891
Mr W B Gray	Examiner, 4th class, 3rd grade	Examiner, 4th class, 2nd grade, sub *pro tem*	Ditto
Mr F F Hensley	Examiner, 4th class, 3rd grade sub *pro tem*	Examiner, 4th class, 3rd grade, permanent	9th March, 1891
Mr C R I Balston	Examiner 4th class, 3rd grade, *temporary*	Examiner, 4th class, 3rd grade, sub *pro tem*	Ditto
Mr R C F Volkers	Deputy Examiner 1st grade, sub *pro tem*; Examiner, 4th class, 3rd grade, *temporary*	Deputy Examiner, 1st grade, permanent; Examiner, 4th class, 3rd grade, temporary	Ditto
Mr F W Eicke	Deputy Examiner, 2nd grade	Deputy Examiner, 1st grade, sub *pro tem*	Ditto

No 111.—In supersession of Public Works Department Notification No. 343, dated the 12th August 1890, the Governor General in Council is pleased to publish the following rules under section 22 of the Indian Railways Act, 1890, defining the cases in which, and in those cases the extent to which, the procedure prescribed in sections 17 to 20 (both inclusive) of the Act may be dispensed with —

1 For the following works mentioned in section 20, namely, deviation lines, stations, junctions and crossings on the level, and any alteration or reconstruction materially affecting the structural character of any work, when the works named form part of, or are directly connected with, a railway used for the public carriage of passengers, and have been constructed after the inspection which preceded the first opening of the section of railway in which they are situated, only such notice will be required from the Railway Administration, in lieu of the notice prescribed in section 17 (1), as may from time to time be prescribed by the Inspector concerned, it being understood that in no case are such works to be opened by the Railway Administration concerned without giving the required notice, and without receiving *in writing* the permission of the Inspector to open the work, whether the Inspector considers an inspection of the work necessary or not

2 With reference to sections 18 and 25 of the Indian Railways Act, 1890, power is hereby conferred on all Inspectors of Railways to dispense with the notice required under section 17 (1) and, without previous report, under section 19, to sanction the opening for passenger traffic of the following works, when forming part of, or directly connected with, a railway used for the public carriage of passengers, if, on careful inspection, it is found that provisions (*b*), (*c*) and (*f*) of sub-section (*1*) of section 19 have been duly fulfilled —

(*a*) temporary diversions,* including temporary bridges and their approaches, when the waterway is considerable or the approaches are steep and tortuous,
(*b*) new bridges of 40 feet span and over on a line already opened,
(*c*) extensions of existing bridges of 40 feet span and over on open lines,
(*d*) any interlocking apparatus to be used for the working of points and signals in connection with passenger trains,
(*e*) any extensive alterations in the arrangements for signalling,
(*f*) any crossing of one line by another by means of a diamond crossing on the level

Provided that in the case of emergency the Inspector may authorize the opening of any of the works mentioned in this rule, without inspection and without previous notice, if he is of opinion that such opening will not be attended with danger to the public travelling on the railway, and further that any delay in opening the work or works will cause grave public inconvenience Works so opened must, however, be duly inspected at the earliest possible date

In all cases coming under this rule, the Inspector will, on authorizing the opening of the work, report in full detail to the Government of India, through the Director General of Railways, in regard to the work thus permitted to be opened

3 In the case of minor works other than those named in the preceding rule, and which form part of, or are directly connected with, a railway already opened for the public carriage of passengers, the Inspector will exercise his discretion as to carrying out an inspection or not

Power is also conferred on all Inspectors of Railways to sanction the opening of such minor works, not only without inspection in any cases in which the Inspector considers such inspection to be unnecessary, but also without previous report under section 19, provided that the Inspector is otherwise satisfied that such opening will not be attended with danger to the public

The authority for opening such works will be communicated *in writing* by the Inspector to the Railway Administration

* NOTE —Temporary diversions *may* in cases of accident be opened under section 21 on the responsibility of the Railway Administration, but the Inspector should if the use of the temporary diversion be likely to be extended for more than three days take the earliest possible opportunity of inspecting the temporary diversion

I C

TELEGRAPH

The 14th March, 1891

No 97—The Governor General in Council is pleased to permit Mr W R Philipps, temporary Superintendent, 3rd grade, Indian Telegraph Department, to retire from the service, with effect from the forenoon of the 7th March, 1891

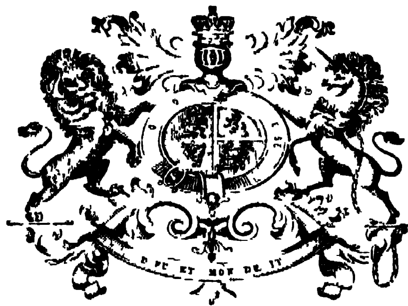
No 98.—The Governor General in Council is pleased to permit Mr J W B Duthy, Superintendent 3rd grade, Indian Telegraph Department, to retire from the service, with effect from the forenoon of the 8th March, 1891

The 19th March, 1891

No 108—The Governor General in Council is pleased to order the following temporary promotions in the Superior Establishment of the Indian Telegraph Department, with effect from the dates specified below, and until further orders—

NAMES	From	To	Date
Mr E O Walker, C I E	Assistant Superintendent, class V 1st grade	Temporary Superintendent, 3rd grade	8th March, 1891
Mr E Hand	Ditto ditto	Ditto ditto	3rd March, 1891

J G FORBES, *Colonel, R E*,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 21, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA.

NOTICE

The 21st March, 1891

From the 4th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 28th March, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

Publisher Gazette of India

DIRECTOR-GENERAL OF RAILWAYS

NOTIFICATION

Calcutta, the 16th March, 1891

No 8 — The twelve months' furlough granted to Mr W J Chamberlain, District Traffic Superintendent, class II, grade 2, of the Superior Revenue Establishment of State Railways in Director General of Railways' Notification No 7 of the 21st February, 1890, has been commuted by Her Majesty's Secretary of State for India to leave on medical certificate for eighteen months

R A SARGEAUNT, *Lt-Col, R E,*

Offg Director-General

II A

No 2009—*Account of Revenue and Expenditure of the Government of India for the first*

N B—Amounts are converted into rupee pounds (Rx) at

	Revenue	Estimates, 1890 91	April 1889 to November 1889	April 1890 to November 1890	Comparison of two years: Increase	Comparison of two years: Decrease
		Rx	Rx	Rx	Rx	Rx
I	Land Revenue*	24,562 500	10,140 400	9 899 100		241,300
II	Opium	8 203 300	5,995,500	5,313 300		682,200
III	Salt	8,233,500	5 414,100	5,593,200	179,100	
IV	Stamps	4,034 900	2 650 800	2,663 600	1- 800	
V	Excise	4,844 500	3,192 600	3,192 000		600
VI	Provincial Rates	3,349,400	1,679 600	1,715 600	36,000	
VII	Customs	1,561,100	885 300	1,039 800	154 500	
VIII	Assessed Taxes	1,558 700	1,157 900	1,165 500	7 600	
IX	Forest	1,414 400	767 600	788 800	21,200	
X	Registration	345 500	239 200	248 900	9 700	
XI	Tributes from Native States	770 200	297,000	297,000		
XII	Interest	700 000	457 400	487,400	30,000	
XIII	Post Office	1 386,200	883 600	919 500	35,900	
XIV	Telegraph	769,700	447 000	456 700	9 700	
XV	Mint	244,000	119,600	187 400	67 800	
XVI	Law and Justice: Courts of Law	341,800	237 200	232 900		4,300
	Law and Justice: Jails	289,300	167 400	153 200		14 200
XVII	Police	358,100	237 800	222,500		15,300
XVIII	Marine	192,400	98 400	101 200	2,800	
XIX	Education	204,400	125 300	122 300		3,000
XX	Medical	57,700	27 300	28,800	1,500	
XXI	Scientific and other Minor Departments	73 600	46 000	49 100	3,100	
XXII	Receipts in aid of Superannuation, &c	219,800	122,000	124 800	2,800	
XXIII	Stationery and Printing	72,800	40 000	38 300		1 700
XXIV	Exchange	443 500				
XXV	Miscellaneous	360,200	205,100	158 900		46,200
		64,597 500	35,634,100	35,199,800		434,300
XXVI	State Railways (Gross Receipts)	13,777,000	8,498 900	8,239 300		259,600
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,342,000	2,132,000	2,172,600	40,600	
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	32,100	31,700	22,400		9,300
XXIX	Irrigation Major Works Direct Receipts	1,173,900	610,300	712,500	102,200	
XXX	Irrigation Minor Works and Navigation	173,000	96,500	98,800	2,300	
XXXI	Military Works	38,000	25 500	29,600	4,100	
XXXII	Civil Works	516,600	310,100	305,300		4,800
XXXIII	Army: Effective	865,200	542,500	447,700		94,800
	,, Non-effective	60,800	33,800	31,500		2,300
		84,576,100	47 915 400	47,259,500		655,900
	England, including Army, Public Works, &c	245,500	214,500	217,400	2,900	
	Exchange added to Revenue	110,500	101 200	67,400		33,800
	GRAND TOTAL	84,932,100	48,231,100	47,544,300		686,800

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 19th March, 1891

eight months of the year 1890-91, as compared with the corresponding period of 1889-90

Rx to the pound omitting all amounts below hundreds of pounds

	EXPENDITURE	Estimates, 1890-91	April 1889 to November 1889	April 1890 to November 1890	COMPARISON OF TWO YEARS	
					Increase	Decrease
		Rx	*Rx*	*Rx*	*Rx*	*Rx*
1	Refunds and Drawbacks	219,600	140 600	159,400	9 800	
2	Assignments and Compensations	1,513 000	652,100	621 700		30 400
3	Land Revenue	3,71-,200	2,251 000	2 265 100	14,100	
4	Opium (including Cost of Production)	2,303 900	1 421,300	1 969 300	548 000	
5	Salt (do do)	452,900	291 700	308 400	16 700	
6	Stamps	85 500	56,200	55 100		1,100
7	Excise	172 500	73 000	8- 700	9,700	
8	Provincial Rates	43 500	37,800	32 600		5,200
9	Customs	138 300	88,400	88,600	200	
10	Assessed Taxes	31 200	17 800	18 800	1,000	
11	Forest	844 100	409 -00	417,700	8 5 0	
12	Registration	1 04,800	129 200	131 500	2 300	
13	Interest on Ordinary Debt *	4 196 200	3 047,700	3 173 500	1-5 800	
14	Do on other Obligations	455 200	56 800	64,900	8 100	
15	Post Office	1 297,100	8 7 700	844 100	16 4 0	
16	Telegraph	586 500	364 400	380 300	15 900	
17	Mint	98, 00	65 900	7-,400	6,500	
18	General Administration	1 417 600	9 7 200	902 700		4 500
19	Law and Justice {Courts of Law	2 756 000	1,777 200	1 809 000	31,800	
	{Jails	887 900	563 800	569 400	5,600	
20	Police	3,949 200	- 531,100	2 481 300		49 8 0
21	Marine (including River Navigation)	462 900	280 400	247 500		32,900
22	Education	1 393 300	776 -00	790 60	14 400	
23	Ecclesiastical	166 800	103 900	109 00	5 300	
4	Medical	800 20	503 300	514 400	11 100	
25	Political	697 300	354 000	498,100	144 100	
26	Scientific and other Minor Departments	409 400	290 800	315 300	24,500	
27	Territorial and Political Pensions	511 100	349 600	343 100		6,500
28	Civil Furlough and Absentee Allowances	1,600	1,100	1 200	100	
29	Superannuation Allowances and Pensions	79 100	511 500	540,200	28 700	
30	Stationery and Printing	538 100	30 600	3-1 -00	11,600	
32	Miscellaneous	263 400	185 700	157 000		28 700
33	Famine Relief	10 500	69 -00	3 000		65 000
35	Construction of Protective Irrigation Works	65 000	40 -00	49 000	8 800	
36	Reduction of Debt	5 4 500				
		3- 058 600	19 494 000	20,338,900	841 30	
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	4,800	5 100	—2-,600		27,700
38	State Railways (Working Expenses)	7 036 000	4 395,900	4 -53 700		142 200
	Interest on Capital deposited by Companies	19 400	6,900	4,800		2,100
39	Guaranteed Companies (Surplus Profits, Land and Supervision)	569 000	455 700	488 300	32 600	
	Interest	8 000	7,300	1,600	..	5 700
40	Subsidized Companies (Land &c)	52 000	43 000	-5,300		17,700
41	Miscellaneous Railway Expenditure	111 300	63 400	72 300	8 900	
42	Irrigation Major Works (Working Expenses)	728 800	457 800	476 800	19 000	
43	,, Minor Works and Navigation	9- 800	497 100	490 700		6 400
44	Military Works	1,1-6 -00	600 000	640 700	40,700	
45	Civil Works	4,406 400	2 011 400	- -0 000	251 -00	
46	Army Effective	13 911 500	8 810 400	8 849 800	39 400	
	,, Non effective	894 500	64-,000	683 100	47 100	
47	Special Defence Works	4-5 800	196 200	135 700		60 500
		62 335,700	37 086 800	38 707,700	1,020 900	
	England including Army, Public Works Guaranteed Interest, &c	15 919 800	9 878 900	10 215 800	336 90	
	Exchange charged as Expenditure	7 163 900	4 66 300	3,165 900		1,496,400
		85 419 400	52 2-8 000	52,089 400		138,000
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	1,960 200	973 700	1,123 200	149 500	
49	Irrigation Works	545,900	152,700	208,500	55 800	
	In England—					
48	State Railways	855,000	631 000	742 300	111 300	
49	Irrigation Works	2 800	400	3,300	2,900	
50	Capital Charge involved in Redemption of Liabilities	4,6 5 00				
	Exchange on Expenditure not charged to Revenue	386 100	298 000	231,100		66,900
		8 445 000	-,055,800	2,308 400	252 60	
	GRAND TOTAL	93 864,400	54,283 800	54,397,800	114 000	

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts

R N RAY,
Offg Dy Comptroller-General

STEPHEN JACOB,
Offg Comptroller-General

Statement of Government Promissory Notes enfaced for payment of Interest in London under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1891

PARTICULARS	3½ per cent Transfer Loan of 1853-54	4 per cent Loan: Of 1832-33	4 per cent Loan: Of 1835 36	4 per cent Loan: Of 1842 43	4 per cent Loan: Of 1854 55	4 per cent Loan: Transfer of 1865	4 per cent Loan: Reduced 4 per cent Loan of 1879	4 per cent Loan: Total	4½ per cent Loans: Of 1870	4½ per cent Loans: Of 1878	4½ per cent Loans: Transfer Loan of 1879 4½ per cent Portion	4½ per cent Loans: Total	Transfer Loan of 1879 Seven Shillings per cent Portion	5 per cent Loan of 1856 57	GRAND TOTAL.
Balance of 28th February, 1891	54 700	11 70,747	24,58,900	3,85 76 000	5,56 19 000	5 31 83 400	2,01 21 600	17 11,35 047	36,100	63 40 700	8 43 06,700	9 06 83,400	1,33,800	32,200	26,20,39 747
Add—															
Amount of 4½ 78 notes transferred to 4½ 79 stock in London											53,000	53,000			53,000
Amount enfaced at Madras between 1st and 15th March, 1891				13,800	23,000	1 77,700			2 14 500						2,14,500
Amount enfaced at Bombay between 1st and 15th March, 1891				59,500	7,37,000	3,21,000	58,000	11,75,500							11,75 500
Amount enfaced at Calcutta between 1st and 15th March, 1891			700	3,31,400	12,06,000	2,59 100	4 500	18 01,700		2,000	11 81,400	11,83,400			29,85,100
	54,700	11 76 747	24,59,600	3 89,80,700	5 75 85 000	5 39 41 200	2,01 84,100	17 43 27 317	36,000	63,42,700	8 55 41 100	9 19 19 800	1 33 800	32,200	26 64,67 847
Deduct— Amount written off in the London Registers				36,000		15,000		51 000		54 200	8,12,900	8,67,000			9,18,000
Balance on 15th March, 1891	54 700	11 76,747	24 59 600	3,89,44 700	5,75 85 000	5 39 26 200	2 01 84 100	17 42 76 747	36 000	62 88 500	8 47 28 300	9 10 52 800	1,33 800	32,200	26 55,49,847

NOTE — From 1st June 1887 to 15th January 1891 enfaced from India, 150 lakhs; re-transferred from London, 859 lakhs.

16th Jan 1891	to 31st		7	2
1st Feb	to 15th Feb	"	12	68
16th	to 28th		42	22
" 1st Mar	" " 15th Mar	"	45	8
			7 285 lakhs	5 989 lakhs
			5 989	
	Balance against India		1 29 lakhs	

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 16th March, 1891

W D CRUICKSHANK,
Secretary & Treasurer

BANK OF BENGAL

Statement of the Affairs of the Bank of Bengal for the week ending 17th March, 1891

LIABILITIES				R	a	p
	R	a	p			
Capital paid up				2 00,00 000	0	0
Reserve Fund				47 00 000	0	0
Public Deposits at Head Office	95 63 325	12	9	2,02 62 274	2	10
Public Deposits at Branches	1 06 98 948	6	1			
Other Deposits at Head Office and Branches				5 21 18 8,9	4	4
Bank Post bills &c				14 16 144	3	2
Sundries				24 36 767	11	6
RUPEES				10 09 34 065	5	10

ASSETS				R	a	p
Government Securities				89 82 205	8	0
Other authorized Investments				73 92 360	4	0
Loans on Government and other authorized Securities				1,01,77 740	1	11
Accounts of Credit on Government and other authorized Securities				67 89 450	11	8
Bills discounted and purchased				2 42 10 367	10	10
Balances with other Banks				7,08 600	0	9
Bullion				10,61 517	1	8
Dead Stock				12 10 871	11	2
Stamps				12 279	3	1
Sundries				9 92,595	12	0
				6 15 3 054	1	1
	R	a	p			
Cash and Currency Notes at Head Office	2,55 82 358	13	8	3,93,96 011	4	9
Cash and Currency Notes at Branches	1 38 13 652	7	1			
RUPEES				10 09 34 065	5	10

By Order of the Directors,

BANK OF BENGAL
Calcutta, the 17th March 1891

F I LEWIS,
Offg Chief Accountant

W D CRUICKSHANK,
Secretary & Treasurer

Rate for Demand Loans 4 per cent

Percentage 51 6

ADMINISTRATOR GENERAL OF BENGAL.

Notice of Death sent to the Administrator General of Bengal under Section 64 of Act II of 1874

Name of deceased	Place of death	Date of death	By whom and when death reported	REMARKS
Nascarhenas	Simla	2 st October, 1890	District Judge of Simla, on the 3rd February, 1891	Deceased was head cook of the United Service Club Simla Will left Widow residing in Goa No application for administration
W Beach Campbell	Pegu	18th July, 1890	District Judge of Pegu, Lower Burma on the 8th February, 1891	No will Amount of assets not known No application for administration
Charles Sands	Mooltan	5th February, 1891	District Judge of Mooltan, on the 19th February 1891	Intestate Deceased was an engine-driver of North Western Railway Amount of assets not known
William Morton Shaw	England	24th December, 890	District Judge of Allahabad on the 3rd February, 1891	Intestate Deceased was Assistant Superintendent of Telegraph Allahabad Assets about R2,400
Mrs Harriet Hill	Moradabad	3rd February 1891	District Judge of Moradabad on the 25 h February, 1891	Intestate Moveable and immoveable property Mr R Hill, eldest son of the deceased, will apply for administration

L P D BROUGHTON,
Administrator General of Bengal

ADMINISTRATOR GENERAL'S OFFICE,
7, COUNCIL HOUSE STREET,
CALCUTTA,
The 13th March, 1891

CALCUTTA MINT

Statement of Silver Balance in the Calcutta Mint for the week ending 18th March, 1891

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 11th March 1891	7 03 058	
Value of Government silver in the Mint on the same date	14,69 504	
		21,72 562
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,83,942	
Ditto ditto Government	599	
		1 84 541
		23 57 103
DEDUCT—		
New coin paid to Reserve Treasury during the week	13,00,000	
Petty items issued for miscellaneous purposes		
		13,00,000
Balance on the evening of the 18th March, 1891		10,57,103
The Balance comprises—		
Silver held on account of the Currency Department	1 69 853	
Ditto ditto Government	8 87,250	
		10,57 103
There is in addition awaiting assay—		
Bullion belonging to Private individuals	10,01,545	
Ditto ditto Government		
		10 01,545

A W BAIRD, *Lieut Colonel, R E*
Master of the Mint

CALCUTTA MINT,
The 19th March 1891

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA

NOTIFICATIONS

Abu, the 9th March, 1891

No. 1103-*G* —It is hereby notified that Captain G A Collins, Wing Commander and 2nd-in Command of the Merwara Battalion, returned to duty on the 3rd March, 1891, from the general leave granted him in Foreign Department Notification No 102-G, dated the 23rd January, 1890, of which he had availed himself on the 3rd March, 1890

No 1108 *G* —Second class Hospital Assistant Yusuf Narain, during the absence of the Agency Surgeon, held medical charge of the Harowtee and Tonk Political Agency, in addition to his own duties, from 15th August to 14th October, 1890, both days inclusive

By Order,

K D ERSKINE, *Lieut*,
for First Asst Agent to the Govr-Genl for Rajputana

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS

Abu, the 11th March, 1891

No 264—129—In consequence of the transfer on probation of Rai Bahadur Munshi Bishen Sarup to the Dholepur State, Munshi Damodar Lal, Tehsildar of Beawar, is appointed as Deputy Magistrate, Kekri, substantive *pro tempore*, with effect from the date of assuming charge

No 267—129 —Under Section 12 of Act X of 1882 (Criminal Procedure Code), Munshi Damodar Lal is invested, with effect from the date of assuming charge of the office of Deputy Magistrate, Kekri, with the powers of a Magistrate of the 2nd class, within the district of Ajmere

No 270—331 —Under Section 12 of Act X of 1882 (Criminal Procedure Code), Mir Sayyad Husain is invested, with effect from the date of assuming charge of the office of Tehsildar, Beawar, with the powers of a Magistrate of the 2nd class, within the Beawar Tehsil limits

By Order,

K D ERSKINE *Lieut*,
for First Asst to the Govr-Genl s Agent Rajputana, & Chief Commr, Ajmere Merwara

NORTH-WESTERN RAILWAY

NOTIFICATIONS

Lahore, the 11th February, 1891

No 4,—Manager's Notification No 3, of 1891, is hereby cancelled

The 14th March, 1891

No 5 —Mr W H Cole, Executive Engineer, 3rd grade is granted, under Article 340 of the Civil Service Regulations, furlough for eight months, with effect from 21st March, 1891, or such subsequent date as he may be permitted to avail himself of it

The 16th March, 1891

No 6 —Mr M C Mackinnon, Executive Engineer, 2nd grade, is granted, under Article 340 of the Civil Service Regulations, furlough for two years with effect from 26th March, 1891, or such subsequent date as he may be permitted to avail himself of it

W A J WALLACE, *Colonel*,
Manager, N-W Railway

POST OFFICE

NOTIFICATION.

Calcutta, the 21st March, 1891

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta	Route by which despatched
	1891	
Egypt, Europe, America, Cape Colonies through United Kingdom	25th Mar	Per P & O Str from Bombay
Ditto (Book Post and Pattern Packets)	24th ,,	Ditto
Zanzibar, Mozambique, Delagoa Bay, Natal and Cape Colonies	25th ,,	Ditto
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China, and Japan	23rd ,,	Ditto
Australia, New Zealand, and Tasmania	23rd ,,	Ditto
Madras and Colombo	5th ,,	Per P & O Str *Kaisar i Hind*
Straits, China, and Japan	23rd ,,	Per Steamer *Kutsang*
Rangoon and Moulmein	24th ,,	Per Steamer *Canara*
Ditto ditto	27th ,,	Per Steamer *Putiala*
Akyab, Kyaukpyu, Sandoway, and Rangoon	25th ,,	Per Steamer *Commilla*
Port Blair	25th ,,	*Vid* Madras

N B—The letter box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7 P M precisely after which hour Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna, will be received up to 7 30 P M

On the day of despatch of the Mail for Europe the letter box for Foreign articles will be cleared for the last time for articles without the late fee at 8 30 P M and late letters and papers will be received up to 9 P M On other days the letter box for Foreign articles will be cleared for the last time for articles without the late fee at 7 P M and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7 30 P M for despatch by any Foreign Mails despatched the same night

E HUTTON,

Presidency Postmaster, Calcutta

GOVERNMENT CINCHONA FEBRIFUGE

This preparation is an efficient substitute for quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14*, per eight-ounce tin *R7 4*, per pound tin, *R14* The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14*, per eight-ounce tin, *R9-4*, per pound tin, *R17-8* This medicine is also sold by the principal European and Native druggists in Calcutta Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates

گورنمنٹ سنکونا فبری فیوج

یہہ دوا کونینائین کا عمدہ بدل ہی اور کلکتہ کے بوٹانکل گارڈن یعنے کمپنی باغ کے سوپرنٹنڈنٹ صاحب سے ہرایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور جو کوئی ایک دفعہ بیس پونڈ خرید کرنے والا ہو وہ نقد خرید کرنے کی شرط پر نیچے کے لکھے ہوئے بھاؤ سے خرید کرسکتا ہی یعنے — چار اونس کے ٹین کے تین روپی چودہ آنے , آٹھہ اونس کے ٹین کے سات روپی چار آنے , ایک پونڈ کے ٹین کے چودہ روپی ٴ

اور عوام الناس بوٹانکل گارڈن یعنے کمپنی باغ کے سوپرنٹنڈنٹ صاحب سے بقیمت نقد نیچے کے لکھے ہوئے بھاو سے خرید کرسکتے ہیں یعنے — چار اونس ٹین کے چار روپی چودہ آنے , آٹھہ اونس کے ٹین کے نو روپی چار آنے , ایک پونڈ کے ٹین کے سترا روپی آٹھہ آنے ٴ

یہہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا فروشوں میں بکتی ہی ماسواے قیمت مذکورۂ بالا کے محصول ڈاک چار اونس ٹین کے چار آنے , اور آٹھہ اونس کے ٹین کے آٹھہ آنے , اور ایک پونڈ کے ٹین کے بارہ آنے ٴ

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The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY, MARCH 21, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

HINDU FAMILY ANNUITY FUND

NOTICE

The following Resolution was passed by the Subscribers to the Hindu Family Annuity Fund on 31st January, 1891 —

That the Directors be authorised to draw, in the manner laid down in Rule 65 R14,739 only during the year 1891-92 from the Deposit Account of the Fund with the Government of India to meet the expenditure provided for in the Budget Estimate for that year

GOBIN LAUL ROY,
Chairman

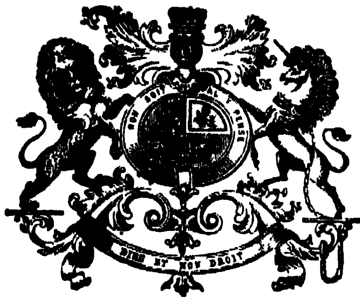
PRANKISSEN BOSE,
Secretary

PROMISSORY NOTES

Lost

The Gazipore-Dildarnagar Railway Debenture Note, No 000025, of the 4 per cent interest, for R200, originally standing in the name of Ram Sahay, and last endorsed to Ram Sahay, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor, after two years from date of last advertisement

BHOLANATH,
Belangang, Agra



The Gazette of India.

PUBLISHED BY AUTHORITY

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PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March, 1891, and is hereby promulgated for general information —

ACT NO X OF 1891

An Act to amend the Indian Penal Code and the Code of Criminal Procedure, 1882

XLV of 1860. X of 1882. WHEREAS it is expedient to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, It is hereby enacted as follows —

Indian Penal Code

XLV of 1860. Amendment of section 375, Act XLV, 1860

1 In section 375 of the Indian Penal Code, in the clause marked *Fifthly* and in the *Exception*, the word "twelve" shall be substituted for the word "ten".

Code of Criminal Procedure, 1882

Addition of section after section 560 Act X, 1882

2 After section 560 of the Code of Criminal Procedure, 1882, the following shall be added, namely — X of 1882.

Special provisions with respect to offence of rape by a husband

' 561 (1) Notwithstanding anything in this Code, no Magistrate except a Chief Presidency Magistrate or District Magistrate shall—

(a) take cognizance of the offence of rape where the sexual intercourse was by a man with his wife, or

(b) commit the man for trial for the offence

" (2) And, notwithstanding anything in this Code, if a Chief Presidency Magistrate or District Magistrate deems it necessary to direct an investigation by a Police-officer with respect to such an offence as is referred to in sub-section (1) of this section, no Police-officer of a rank below that of Police Inspector shall be employed either to make, or to take part in, the investigation "

Amendment of Schedule II, Act X, 1882

3. In Schedule II to the said Code, for the entry respecting section 376 of the Indian Penal Code the following shall be substituted, namely — XLV of 1860

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
376	Rape— If the sexual intercourse was by a man with his own wife	Shall not arrest without warrant	Summons	Bailable	Not compoundable	Transportation for life or imprisonment of either description for 10 years, and fine	Court of Session
	In any other case .	May arrest without warrant	Warrant	Not bailable	Ditto	Ditto	Ditto

S HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March, 1891, and is hereby promulgated for general information —

ACT NO XI OF 1891

An Act to amend the Indian Factories Act, 1881

WHEREAS it is expedient to amend the Indian Factories Act, 1881, It is hereby enacted as follows —

Short title and commencement

1 (*1*) This Act may be called the Indian Factories Act, 1891, and

(*2*) It shall come into force on the first day of January, 1892

Repeal of part of section 1 Act XV of 1881

2 The words and figures "and shall come into force on the first day of July, 1881," in section 1 of the Indian Factories Act, 1881, are hereby repealed

Amendment of definition of "factory" in section 2, Act XV, 1881

3 For clause (*b*) in section 2 of the said Act, in the definition of the word "factory", the following shall be substituted, namely —

"(*b*) wherein, subject to the provisions of section 20, not less than fifty persons are on any day simultaneously employed in any manual labour in, or incidental to, any such process, and"

Amendment of definition of 'employed' in section 2, Act XV, 1881

4. (*1*) For the word "child" in the same section of the said Act, in the definition of the word "employed", the word "person" shall be substituted

(*2*) In the same section of the said Act, in the definition of the word "employed", the word "either" is hereby repealed.

Amendment of sections 2, 4, 5 and 16, Act XV, 1881

5 For the word "twelve" in sections 2, 4, 5 and 16 of the said Act the word "fourteen" shall be substituted

Amendment of section 3, Act XV, 1881

6. (*1*) In the first paragraph of section 3 of the said Act, after the word "appoint" the words "by name or by office" shall be inserted

(*2*) For the second paragraph of the same section of the said Act the following shall be substituted, namely —

"The District Magistrate shall, in virtue of his office, be an Inspector of all factories, if any, in his district"

Amendment of section 4, Act XV, 1881

7 In clause (*b*) of section 4 of the said Act, for the word "provisions" the word "purposes" shall be substituted

Amendment of section 5, Act XV, 1881

8 In section 5 of the Act, before the word "examine" the words "and on payment by such person of such fee, if any, as may from time to time be prescribed by the Governor General in Council by notification in the Gazette of India" shall be inserted

Amendment of sections 4, 5 and 16, Act XV, 1881

9 For the word "seven" in sections 4, 5 and 16 of the said Act the word "nine" shall be substituted

Substitution of new sections for sections 6 to 11 Act XV 1881

10 For sections 6 to 11, both inclusive, of the said Act, and for the heading "*Children*" prefixed to the said section 6, the following shall be substituted, namely —

"*All Operatives*

Limited stoppage of work daily in certain circumstances

"5A (*1*) In every factory, except a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half-hour

(*2*) Provided that nothing in this section shall apply to any factory of a class to which the Governor General in Council has, by notification in the Gazette of India, declared this section not to apply

Holidays

"5B (*1*) No person shall be employed in any factory on a Sunday

(*2*) Provided as follows —

(*a*) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory,

(*b*) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday,

(*c*) the Local Government may from time to time, by notification in the official Gazette, declare sub-section (*1*) of this section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—

(*i*) necessitates continuous production for technical reasons, or

(*ii*) supplies the public with articles of prime necessity which must be made every day or

(*iii*) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces, and

(*d*) the Governor General in Council may from time to time, by notification in the Gazette of India, declare sub-section (*1*) of this section not to apply to factories of any class described in the notification

"*Women*

"6 (*1*) No woman shall be employed before five o'clock in the morning or after eight o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local Inspector is not in force

Employment of women

(*2*) No woman shall be actually employed in any factory in any one day for more than eleven hours

(*3*) Every woman shall be allowed an interval or intervals of rest amounting in the aggregate to at least an hour and-a half in the day when she is actually employed for eleven hours and to a proportionately less time when she is actually employed for less than eleven hours

(*4*) The Governor General in Council may from time to time, by notification in the Gazette of India, declare all or any of the foregoing sub-sections of this section not to apply to factories of any class described in the notification or to women employed in any process so described

"*Children*

"7 (*1*) No child shall be employed in any factory if he is under the age of nine years

Employment of children

(*2*) No child shall be employed in any factory before five o'clock in the morning or after eight o clock in the evening

(*3*) No child shall be actually employed in any factory for more than seven hours in any one day

(*4*) Every child who is actually employed in any factory for six hours in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half-an-hour

"8 No occupier of a factory shall allow any child to clean any part of the mill gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam-engine, water-wheel or other mechanical power, as the case may be

Prohibition of employment of child in certain dangerous work

"9 The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may from time to time prescribe, registers of the children (if any) employed in such factory, and of their respective employments

Register of children in a factory

"*Women and Children*

"10 (*1*) The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situated, showing the times at which such intervals as are required by section 6, sub-section (*3*), and section 7, sub section (*4*), to be allowed to women and children, respectively, shall be allowed and the length of each interval

Provisions supplementary to sections 6 and 7

(*2*) A woman or child shall not be deemed to be actually employed within the meaning of section 6 or section 7 during any such interval as aforesaid

"11 No occupier of a factory shall employ therein on any day any woman or child who has to his knowledge already been employed on the same day in any other factory"

Prohibition of employment of woman or child in two factories on same day

11 In clause (*a*) of section 12 of the said Act the word 'or", where it first occurs, is hereby repealed

Amendment of section 12 Act XV, 1881

12 In section 13 of the said Act, after the word "hours" the word "next" shall be inserted, and for the words "such accident" the words "the accident" shall be substituted

Amendment of section 13, Act XV, 1881

13 (*1*) In section 14 of the said Act, before the words "the place" the words "and of" shall be inserted

Amendment of section 14 Act XV, 1881

(*2*) The words "(if any)" in the same section of the said Act are hereby repealed.

Substitution of new section for section 15 Act XV, 1881

14 For section 15 of the said Act the following shall be substituted, namely —

"15 (*1*) Any person who, in breach of this Act or of any order or rule made thereunder,—

Penalties

(*a*) employs any person in any factory,

(*b*) allows any child to perform the work forbidden by, or to work in contravention of, section 8,

(*c*) neglects to keep a register in manner prescribed under section 9,

(*d*) neglects to set up or maintain the notice required by section 10, sub-section (*1*),

(*e*) neglects to fence any machinery or mill-gearing in any factory,

(*f*) neglects to maintain a supply of water for the use of persons employed in any factory,

(g) neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance,

(h) suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein, or

(i) neglects to send any notice or furnish any return,

shall be punished with fine which may extend to two hundred rupees

Provided that—

(i) no prosecution under this sub-section shall be instituted except by, or with the previous sanction of, the local Inspector, and

(ii) no person shall be liable under this sub-section to more than one penalty for any one description of offence committed on the same day, except where two or more persons are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each person so employed

(2) Any person who corruptly uses or attempts to use as a certificate granted to himself under section 5 a certificate granted to another person under that section or who, having procured a certificate under the said section, corruptly allows it to be used, or an attempt to use it to be made, by another person shall be punished with fine which may extend to twenty rupees"

Amendment of section 17, Act XV, 1881

15 For section 17 of the said Act the following shall be substituted, namely —

Occupier primarily liable for breaches of Act or orders or rules thereunder

"17 Every occupier of a factory shall be deemed primarily liable for any breach therein of this Act or of any order or rule made thereunder, but he may discharge himself from such liability by proof that such breach was committed by some other person without his knowledge or consent, and in that case the person committing such breach shall be liable therefor"

Amendment of section 18, Act XV, 1881

16 (1) For section 18 of the said Act the following shall be substituted, namely —

Power to make rules

"18 (1) Subject to the control of the Governor General in Council, the Local Government may from time to time make rules consistent with this Act to provide for—

(a) the fencing of machinery and mill gearing in factories,

(b) the water-supply to be maintained for the use of persons employed in factories,

(c) the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance,

(d) the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein,

(e) the inspection of factories,

(f) the manner in which appeals under this Act are to be presented and heard, and

(g) otherwise carrying out the purposes of this Act

(2) The Governor General in Council may from time to time make rules requiring occupiers of factories to furnish such returns, occasional or periodical, as may be necessary for the effectual carrying out of this Act

(3) Such rules shall be published in the local official Gazette, or the Gazette of India, as the case may be, and shall thereupon have the force of law

(4) Before making rules under clause (b), clause (c) or clause (d) of sub section (1) of this section the Local Government, and before making rules under sub-section (2) of this section the Governor General in Council, shall publish in such manner as may in its or his opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date (not less remote than two months from the publication of the notice) at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified"

Amendment of section 19, Act XV, 1881

17 In section 19 of the said Act, the word "such", where it occurs before the word "factory", is hereby repealed

Addition of a section to Act XV, 1881

18 To the said Act the following shall be added, namely —

Power to Local Government to extend definition of "factory"

"20 (1) Notwithstanding anything in clause (b) of the definition of the word "factory" in section 2, the Local Government may from time to time, by notification in the official Gazette, declare any premises, or premises of any class which fulfil the other conditions of the said definition, to be a factory for all the purposes of this Act or for such of those purposes as may be specified in the notification, if the number of persons simultaneously employed in the premises on any day in any manual labour in, or incidental to, any such process as is referred to in the said clause (b) is less than fifty and not less than twenty

(2) The Local Government may, by such notification, fix any number below fifty and not below twenty as the number of persons whose simultaneous employment as aforesaid is to be held to subject premises, as a factory, to all or any of the provisions of this Act and of the orders and rules made thereunder"

References to Act XV of 1881 to be read as references to that Act as amended by this Act

19. A reference in any enactment or document to the Indian Factories Act, 1881 shall be read as a reference to that Act as amended by this Act. XV of 1881.

APPENDIX.

ACT NO XV OF 1881

(As amended by Act XI of 1891

An Act to regulate labour in Factories.

Preamble

WHEREAS it is expedient to regulate labour in factories, It is hereby enacted as follows —

Preliminary

Short title and local extent

1. This Act may be called the Indian Factories Act, 1881

It applies to the whole of British India

Interpretation-clause

2 In this Act, unless there is something repugnant in the subject or context,—

"factory"

"factory" means any premises (other than indigo factories or premises situated on, and used solely for the purposes of, a tea or coffee plantation) wherein is carried on, for not less than four months in the whole in any one year, any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, transport or sale, any article or part of an article, and

(a) wherein steam, water or other mechanical power is used in aid of any such process, and

(b) wherein, *subject to the provisions of section 20*, not less than *fifty* persons are on any day simultaneously employed in any manual labour in, or incidental to, any such process, and

every part of a factory shall be deemed to be a factory, except any part used exclusively as a dwelling

"child"

"child" means a person under the age of *fourteen* years

"mill-gearing"

"mill-gearing" includes every shaft, whether upright, oblique or horizontal, and every wheel, drum pulley, rope, driving strap or band, by which the motion of the first moving power is communicated to any machine

"employed"

a *person* who works in a factory, whether for wages or not, in a manufacturing process or handicraft, or in cleaning any part of the factory used for any manufacturing process or handicraft, or in cleaning or oiling any part of the machinery, or in any other kind of work whatsoever incidental to, or connected with, the manufacturing process or handicraft, or connected with the article made or otherwise the subject of the manufacturing process or handicraft therein, shall be deemed to be employed therein within the meaning of this Act

Inspectors and certifying surgeons

Inspectors

3 The Local Government may in its discretion, by notification in the official Gazette, appoint *by name or by office*, such persons as it thinks fit to be Inspectors of factories within such local limits as it may assign to such Inspectors, and may suspend or dismiss any person so appointed

The District Magistrate shall, in virtue of his office, be *an* Inspector of all factories, if any, in *his* district

Such Inspectors shall be deemed public servants within the meaning of the Indian Penal Code, and shall be officially subordinate to such authority as the Local Government may from time to time indicate in this behalf

Powers of Inspector

4 An Inspector of factories may, within the local limits for which he is appointed,—

(a) enter, with such assistants (if any) as he thinks fit, any factory whenever he has reason to believe that any person is employed therein,

(b) make such examination of the premises and machinery, and of the registers hereinafter prescribed, and take on the spot or otherwise such evidence of any person as such Inspector may deem necessary for carrying out the *purposes* of this Act,

(c) order that any person shall not be employed in a factory when he has reason to believe that such employment would be in contravention of this Act,—

until the age of such person has been certified, in the manner hereinafter provided, to be above *nine* years or

for more than the time allowed by this Act for the employment of children, until his age has been so certified to be above *fourteen* years

Certifying surgeons

5 The civil surgeon or such other person practising medicine or surgery as the Local Government may from time to time appoint in this behalf for any local area (hereinafter called the certifying surgeon) shall, at the request of any person employed or desirous of being employed in a factory situate in such local area, or of the parent or guardian of such person, *and on payment by such person of such fee, if any, as may from time to time be prescribed by the Governor General in Council by notification in the Gazette of India*, examine such person and grant him a certificate, stating whether his age, as nearly as it can be ascertained from such examination, is above or below *nine years*, or *fourteen* years, as the case may be

All Operatives

Limited stoppage of work daily in certain circumstances

5A (1) In every factory, except a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half-hour

(2) Provided that nothing in this section shall apply to any factory of a class to which the Governor General in Council has, by notification in the Gazette of India, declared this section not to apply.

Holidays

5B (1) No person shall be employed in any factory on a Sunday

(2) Provided as follows —

(a) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory,

(b) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday,

(c) the Local Government may from time to time, by notification in the official Gazette, declare sub-section (1) of this section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—

(i) necessitates continuous production for technical reasons, or

(ii) supplies the public with articles of prime necessity which must be made every day, or

(iii) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces, and

(d) the Governor General in Council may from time to time, by notification in the Gazette of India, declare sub-section (1) of this section not to apply to factories of any class described in the notification

Women

Employment of women.

6 (1) No woman shall be employed before five o'clock in the morning or after eight o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local Inspector is not in force

(2) No woman shall be actually employed in any factory in any one day for more than eleven hours

(3) Every woman shall be allowed an interval or intervals of rest amounting in the aggregate to at least an hour-and-a half in the day when she is actually employed for eleven hours and to a proportionately less time when she is actually employed for less than eleven hours

(4) The Governor General in Council may from time to time, by notification in the Gazette of India, declare all or any of the foregoing sub-sections of this section not to apply to factories of any class described in the notification or to women employed in any process so described

Children.

Employment of children

7 (1) No child shall be employed in any factory if he is under the age of *nine* years.

(2) No child shall be employed in any factory before five o'clock in the morning or after eight o'clock in the evening.

(3) No child shall be actually employed in any factory for more than seven hours in any one day.

(4) Every child who is actually employed in any factory for six hours in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half-an-hour.

Prohibition of employment of child in certain dangerous work

8 No occupier of a factory shall allow any child to clean any part of the mill-gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam-engine, water-wheel or other mechanical power, as the case may be

Register of children in a factory

9 The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may from time to time prescribe, registers of the children (if any) employed in such factory, and of their respective employments

Women and Children

Provisions supplementary to sections 6 and 7

10 (*1*) The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situated, showing the times at which such intervals *as are required by section 6, sub section (3), and section 7 sub-section (4), to be allowed to women and children, respectively,* shall be allowed and the length of each interval

(*2*) A *woman or* child shall not be deemed to be *actually* employed within the meaning of *section 6 or section 7* during any *such* interval *as aforesaid*

Prohibition of employment of *woman or* child in two factories on same day

11 No occupier of a factory shall employ therein on any day any *woman or* child who has to his knowledge already been employed on the same day in any other factory

Fencing

Fencing

12 (*a*) Every fly-wheel directly connected with a steam-engine, water-wheel or other mechanical power in any part of a factory, and every part of a steam-engine or water-wheel,

(*b*) every hoist or teagle near which any person is liable to pass or be employed, and

(*c*) every other part of the machinery or mill gearing of a factory which may, in the opinion of the local Inspector, be dangerous if left unfenced, and which he may have ordered to be fenced,

shall, while the same is in motion, be kept by the occupier of such factory securely fenced

Any order under clause (*c*) may be set aside, on appeal or otherwise, by the Local Government or such authority as it may appoint in this behalf

Notices

Notice to be given of accidents

13 When any accident occurs in a factory causing death or bodily injury whereby the person injured is prevented from returning to his work in the factory during forty eight hours *next* after the occurrence of the accident, the occupier of such factory, or, in his absence, his principal agent in the management of such factory, shall send such notice of *the* accident to such authorities in such form and within such time as the Local Government may from time to time by rule direct.

Person beginning to occupy factory to give notice

14 Every person shall, within one month after he begins to occupy a factory, send to the local Inspector a written notice containing the name of the factory *and of* the place where it is situate, the address to which he desires his letters to be addressed, the nature of the work performed in such factory, the nature and amount of the moving power therein, and the name of the person under whom the business of the factory is to be carried on

Penalties

Penalties

15. (*1*) Any person who, in breach of this Act or of any order or rule made thereunder,—

(*a*) employs any *person* in any factory,

(*b*) allows any child to perform the work forbidden by, or to work in contravention of, *section 8*,

(*c*) neglects to keep a register in manner prescribed under *section 9*,

(*d*) neglects to set up or maintain the notice required by *section 10, sub-section (1)*

(*e*) neglects to fence any machinery or mill-gearing in any factory,

(*f*) *neglects to maintain a supply of water for the use of persons employed in any factory,*

(*g*) *neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance,*

(*h*) *suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein,* or

(i) neglects to *send* any notice *or furnish any return*,

shall be punished with fine which may extend to two hundred rupees

Provided that—

(i) no prosecution under this sub-section shall be instituted except by, or with the previous sanction of, the local Inspector, and

(ii) no person shall be liable under this sub-section to more than one penalty for any one description of offence committed on the same day, except where two or more *persons* are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each *person* so employed

(2) *Any person who corruptly uses or attempts to use, as a certificate granted to himself under section 5, a certificate granted to another person under that section, or who, having procured a certificate under the said section, corruptly allows it to be used, or an attempt to use it to be made, by another person shall be punished with fine which may extend to twenty rupees*

Burden of proof as to age

16 Where an act or omission would, if a person were under *nine* or *fourteen* years of age, be an offence punishable under this Act, and such person is, in the opinion of the Court, apparently under such age, it shall lie on the accused to prove that such person is not under such age

A declaration in writing by a certifying surgeon that he has personally examined a person employed in a factory and believes him to be under or over the age set forth in such declaration shall, for the purposes of this Act, be admissible as evidence of the age of that person

Occupier primarily liable for breaches of Act *or orders or rules thereunder*

17 Every occupier of a factory shall be deemed primarily liable for any breach thereof of this Act *or of any order or rule made thereunder*, but he may discharge himself from such liability by proof that such breach was committed by some other person without his knowledge or consent and *in that case* the person committing such breach shall be liable therefor

Miscellaneous

Power to make rules

18 (1) *Subject to the control of the Governor General in Council, the* Local Government may from time to time make rules consistent with this Act to provide for—

(a) the fencing of machinery and mill gearing in factories,

(b) *the water-supply to be maintained for the use of persons employed in factories*,

(c) *the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance*

(d) *the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein*

(e) the inspection of factories,

(f) the manner in which appeals under this Act *are to* be presented and heard, and

(g) otherwise carrying out the *purposes* of this Act

(2) *The Governor General in Council may from time to time make rules requiring occupiers of factories to furnish such returns, occasional or periodical, as may be necessary for the effectual carrying out of this Act*

(3) Such rules shall be published in the *local* official Gazette *or the Gazette of India, as the case may be*, and shall thereupon have the force of law

(4) *Before making rules under clause (b), clause (c) or clause (d) of sub section (1) of this section the Local Government, and before making rules under sub section (2) of this section the Governor General in Council, shall publish in such manner as may in its or his opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date (not less remote than two months from the publication of the notice) at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified*

Crown factories

19 This Act shall apply to factories belonging to the Crown provided that, in case of any public emergency, the Governor General in Council or the Local Government may by an order in writing, exempt any factory from this Act to such extent and during such period as the Governor General in Council or the Local Government as the case may be, thinks fit

Power to Local Government to extend definition of "factory"

20 *Notwithstanding anything in clause (b) of the definition of the word "factory" in section 2, the Local Government may from time to time, by notification in the official Gazette, declare any premises, or premises of any class which fulfil the other conditions of the said definition, to be a factory for all the purposes of this Act, or for such of those purposes as may be specified in the notification, if the number of persons simultaneously employed in the premises on any day in any manual labour in, or incidental to, any such process as is referred to in the said clause (b) is less than fifty and not less than twenty*

(2) *The Local Government may, by such notification, fix any number below fifty and not below twenty as the number of persons whose simultaneous employment as aforesaid is to be held to subject premises as a factory, to all or any of the provisions of this Act and of the orders and rules made thereunder*

S HARVEY JAMES

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 21, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1891 —

No 8 OF 1891.

A Bill to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad, Amir-ul-Omrah

Preamble

WHEREAS it is expedient to confirm and give effect to the indenture which is set forth in the schedule to this Act and which was made the twelfth day of March, 1891, between the Secretary of State for India in Council of the one part and Ihtisham-ul-Mulk Rais-ud Dowlah Amir-ul-Omrah Nawab Sir Syud Hussan Ali Khan Bahadoor Mohabat Jung, G C.I E, Nawab Bahadoor of Moorshedabad, eldest son of His late Highness Moontazim-ul-Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor, Nusrut Jung, late Nawab Nazim of Bengal, Behar and Orissa of the other part, It is hereby enacted as follows —

Title and commencement

1 (*1*) This Act may be called the Moorshedabad Act, 1891, and

(*2*) It shall come into force at once

Confirmation of indenture of March, 1891

2 The said indenture is hereby confirmed

Additions to schedule to indenture

3 (*1*) The Governor General in Council, by notification in the Gazette of India, may in his discretion, on the written request of the Nawab Bahadoor of Moorshedabad for the time being, add, in such form as the Governor General in Council may think fit, to the schedules of immoveable property which are annexed to the said indenture any additional immoveable property which may be acquired from time to time for the maintenance of the position and dignity of the Nawab Bahadoor of Moorshedabad for the time being.

(*2*) No such notification as is referred to in sub-section (*1*) shall be made without such previous publication as would be necessary under section 6 of the General Clauses Act, 1887, in the case of a rule to be made under an enactment to which that section applies

(*3*) The publication in the Gazette of India of such a notification, as having been made by the Governor General in Council shall, subject to any further order of the Governor General in Council, be conclusive proof with respect to the subject-matter of the notification

Limitation for claims to scheduled immoveable property

4 No right to any immoveable property mentioned in any of the schedules to the said indenture, or in any addition which under the last foregoing section may from time to time be made to those schedules or any of them, shall, if the right has not accrued before the passing of this Act, be acquired by any person by adverse possession or assertion of

title unless such adverse possession or assertion of title is found to have existed for sixty years

Perpetual descent of property

5. All property, moveable and immoveable, mentioned in the said indenture, or in any of the schedules thereto or in any addition which under section 3 may from time to time be made to those schedules or any of them, shall descend and, subject to the provisions of the said indenture, be enjoyed for ever by the Nawab Bahadoor of Moorshedabad for the time being

Relief from stamp and registration laws

6 The said indenture shall for all the purposes of all enactments for the time being in force be admissible in evidence and have in all other respects the same effect as if it had been duly stamped and registered in such manner as those enactments, or any of them, or any rule or order under any of them, may require

THE SCHEDULE

(*See preamble and following sections*)

HER MAJESTY'S SECRETARY OF STATE FOR INDIA IN COUNCIL,

to

NAWAB SIR SYUD HUSSAN ALI BAHADOOR

THIS INDENTURE made the twelfth day of March 1891 between the Secretary of State for India in Council (hereinafter called "the Secretary of State") of the one part and Ihtisham-ul Mulk Raisud Dowlah Amir-ul-Omrah Nawab Sir Syud Hussan Ali Khan Bahadoor Mohabut Jung, G C I E, Nawab Bahadoor of Moorshedabad (hereafter called "the said Nawab Bahadoor") eldest son of His late Highness Moontazim ul Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor Nusrut Jung late Nawab Nazim of Bengal Behar and Orissa (who is hereinafter referred to as "the said Nawab Nazim") of the other part *Whereas* the said Nawab Nazim in the year 1838 being then a minor of about the age of ten years succeeded by hereditary descent to the honours and dignities of the Nizamut and Subahdary of Bengal Behar and Orissa and was thereupon declared in and by a proclamation issued and published by and under the authority of the Governor General of India in Council for the time being to be the Nawab Nazim and Subahdar of the Provinces of Bengal Behar and Orissa and to have assumed and to exercise the authority dignities and privileges of the said office and dignity under the style and the title of Moontazim ul Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor Nusrut Jung *And whereas* the Nawabs Nazim of Bengal Behar and Orissa and their families have under and by virtue of certain treaties and engagements with the British Government received out of the revenues of the Provinces of Bengal Behar and Orissa certain allowances and stipends including the personal stipend of the Nawab Nazim hereinafter mentioned *And whereas* under various arrangements and in course of the administration of the allowances and stipends secured as aforesaid to the said Nawabs Nazim and their families certain funds known as "Nizamut Deposit Fund" the "Munnee Begum Fund" and the "Moorshedabad Agency Fund" were created and formed the accumulations of which applicable to the support of the title and dignity of the said Nawabs Nazim and their families aggregated at the date of the Indenture of the 1st day of November 1880 hereinafter mentioned about the sum of one crore of rupees *And whereas* certain questions and differences arose between the said Nawab Nazim and the Government of India upon several matters concerning the position and affairs of himself and the members and dependents of his family known as the Nizamut family *And whereas* with a view to the settlement of such questions and differences the said Nawab Nazim in the year 1869 with the sanction of the Viceroy and Governor General of India in Council left Moorshedabad the usual place of residence of the said Nawab Nazim and proceeded to England where he remained and resided until the period hereinafter mentioned and where he preferred in person to Her Majesty's Government several complaints and claims arising out of the said questions and differences *And whereas* in the year 1873 the Government of India passed an Act (namely Act No XVII of 1873) called the "Nawab Nazim's Debts Act 1873" whereby after reciting *inter alia* that with respect to certain jewels and immoveable property it was disputed whether they belonged absolutely to the said Nawab Nazim or were held by the Government of India for the purpose of upholding the dignity of the Nawab Nazim for the time being and that litigation had consequently arisen between the creditors of the said Nawab Nazim and the Government of India and reciting that the Government of India was desirous of settling the said dispute as to the said jewels and immoveable property it was enacted (*inter alia*) that the Commissioners thereby directed to be appointed should ascertain what jewels and immoveable property were held by the Government of India for the purpose of upholding the dignity of the Nawab Nazim for the time and should certify the particulars of such jewels and property and that their finding thereon should be binding and conclusive on all persons whomsoever *And whereas* by the said Act the said Commissioners were also directed to ascertain and certify the amount due and owing in respect of the debts and liabilities incurred by the said Nawab Nazim in India *And whereas* the Government of India subsequently in discharge and in satisfaction of the debts of the said Nawab Nazim which were ascertained and certified as aforesaid by the Commissioners appointed in pursuance of the said Act paid the sum of Rs 16,85,461 7-5½ *And whereas* the money required for the purposes of such payment was provided out of the said Nawab Nazim's personal stipend *And whereas* the said Nawab Nazim preferred certain claims against the said Secretary of State in respect of the arrears of his said personal

stipend and of other pecuniary claims against the Government of India and in respect of certain jewels and other moneys and property claimed by the said Nawab Nazim on various accounts connected with the Nizamut and otherwise *And whereas* by Indenture dated the 1st day of November 1880 it was agreed between the said Secretary of State and the said Nawab Nazim that the said Nawab Nazim should be paid and should accept and he was paid and accepted the sum of ten lakhs of rupees in full satisfaction and discharge of all his personal claims of what nature or kind soever against the Government of India whether connected with or arising out of the Nizamut or otherwise the said sum being made up of the following particulars namely—

	Rs
Out of the balance of personal stipend to 31st October, 1880	7 53,642
Balance of advance of Rs 4,00,000 from deposit fund made in 1869 to permit of the said Nawab Nazim proceeding to England	1,50,000
Value of jewels	96,358
TOTAL	10,00,000

And whereas by the report and certificate of the Commissioners appointed under the said Nawab Nazim's Debts Act 1873 bearing date the 13th day of December 1875 the said Commissioners certified and declared that the immoveable property and jewels respectively specified in the schedules annexed to their said report and certificate and numbered respectively I II and V were State property as therein defined and they annexed to such report and certificate a schedule numbered IV showing the rentals payable for the land and buildings included in the said schedules I and II to their said report and the names of the persons to whom such rentals were paid *And whereas* by and with the previous sanction of the Viceroy and Governor General of India in Council certain of the immoveable properties and jewels specified in schedules I V and VI of the said report and certificate of the said Commissioners have already been sold or are directed to be sold for the purposes hereinafter specified and the remainder of the immoveable properties specified in the said schedules I and II to the said report of the said Commissioners are the properties mentioned and specified in schedules Nos I and II attached to these presents *And whereas* the said Nawab Nazim returned from England to India in the month of October 1881 and died at Moorshedabad on the 5th day of November 1884 leaving the said Nawab Bahadoor his eldest son surviving him *And whereas* it is not considered by the Secretary of State necessary or desirable to maintain any longer the office title position dignities allowances and privileges of Nawab Nazim of Bengal Behar and Orissa *And whereas* by a Sanad of His Excellency the Viceroy and Governor General of India dated the 17th February 1882 the title of Nawab Bahadoor of Moorshedabad has been granted to the said Nawab Bahadoor *And whereas* by a notification of the Government of India dated the 20th July 1887 the further title of Amir-ul-Omrah has been also granted by His Excellency the Viceroy and Governor General of India to the said Nawab Bahadoor *And whereas* the said titles of Nawab Bahadoor of Moorshedabad and Amir-ul Omrah carry with them the precedence rank dignity and privileges of the premier noble of the Provinces of Bengal Behar and Orissa and are descendible to the lineal heirs male of the said Nawab Bahadoor according to the custom of primogeniture the eldest male of the eldest branch being preferred *And whereas* it has been agreed between the Secretary of State and the said Nawab Bahadoor that such provision shall be made for the maintenance and support of the Nawab Bahadoor of Moorshedabad and Amir ul-Omrah for the time being and for the maintenance of the honour and dignity of his station as is hereinafter contained and that in consideration thereof the said Nawab Bahadoor shall for himself his heirs and successors in the said station relinquish all claim to the said position and dignity of Nawab Nazim of Bengal Behar and Orissa in manner hereinafter appearing and execute such release in respect of the stipend pay allowances properties privileges and rights thereof or appertaining thereto as is hereinafter contained *And whereas* it has been agreed between the Secretary of State and the said Nawab Bahadoor that the provision to be made as aforesaid for the support and maintenance of the Nawab Bahadoor of Moorshedabad and Amir ul-Omrah and for the maintenance of the honour and dignity of his station shall comprise and consist of the following particulars namely —

1st—An annual payment of Rs 2,30,000 from the revenues of the Government of British India to be made to the Nawab Bahadoor of Moorshedabad for the time being in manner hereinafter mentioned

2nd—The income of the immoveable properties mentioned and specified in the said 1st and 2nd Schedules to these presents

3rd—The income of the immoveable properties mentioned in the 3rd Schedule to these presents as purchased with the sale proceeds of the jewels mentioned

and specified in Schedules V and VI to the said report and certificate of the said Commissioners and all properties that may in future be purchased with the sale proceeds of the said jewels

4th—The income of properties purchased with the sale proceeds of such of the immoveable properties mentioned and specified in the 1st, 2nd and 3rd Schedules to these presents as may at any time with the sanction of His Excellency the Governor General in Council be disposed of

And whereas various members of the family of the said late Nawab Nazim other than the said Nawab Bahadoor are as such in receipt of or entitled to certain stipends allowances and pay respectively payable to them by the Government of India and it is not intended by these presents to affect or interfere with such stipends allowances or pay respectively NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement between the Secretary of State and the said Nawab Bahadoor and in consideration of the premises and of the conferring of the titles of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah as hereinbefore appears and of the provision hereinafter made or expressed and intended so to be for the support and maintenance of himself and his successors in the position and station of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah and for the maintenance of the honour and dignity of the said station and saving and without prejudice to any of the said provisions the said Nawab Bahadoor hath for himself his heirs and successors relinquished and released and doth hereby for ever relinquish and release all claims and demands to the rank dignity and position of Nawab Nazim and Subahdar of Bengal Behar and Orissa and to the title of Nawab Nazim and the authority dignity stipend pay allowances privileges and rights thereof or in any wise thereunto annexed or appertaining or therewith enjoyed and doth hereby release and discharge the Secretary of State his successors and assigns and the Viceroy and Governor General of India in Council and each and every of their servants and agents respectively of and from all actions claims and demands whatsoever that could be brought or made by him or his heirs or successors for or in respect of the said title position authority dignity stipend pay allowances privileges and rights as aforesaid and for and in respect of any act deed matter or thing whatsoever done or omitted by the Secretary of State or the Viceroy and Governor General of India in Council or any of their servants or agents acting officially in relation to or affecting the interests or claims of the said Nawab Nazim AND THIS INDENTURE FURTHER WITNESSETH that in further pursuance of the said agreement and for the considerations aforesaid the Secretary of State for himself and his successors doth hereby covenant with the said Nawab Bahadoor and each one of his lineal heirs male who shall succeeed in the manner above recited to the title of Nawab Bahadoor of Moorshedabad and Amir-ul Omrah that the Secretary of State and his successors shall and will for the due maintenance and support of the said titles of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah and the position and station thereto attaching and of the honour and dignity thereof pay or cause to be paid annually for ever from the revenues of the Government of India unto the said Nawab Bahadoor and his lineal heirs male in perpetuity the sum of rupees two lakhs and thirty thousand by equal monthly instalments of rupees nineteen thousand one hundred and sixty-six ten annas and eight pies by monthly instalments on or before the 5th day of each and every succeeding month from the Treasury of the Government of India at Berhampore and it is hereby further agreed and declared by and between the Secretary of State and the said Nawab Bahadoor that the several immoveable properties mentioned and specified in the 1st and 2nd Schedules to these presents and also the immoveable property mentioned and specified in the 3rd Schedule thereto (being the immoveable property that has been purchased with the sale proceeds of certain of the jewels mentioned and specified in the V and VI Schedules to the said report and certificate) and also all other the immoveable properties that shall hereafter be purchased with the sale proceeds of any of the said jewels mentioned and specified in the said last mentioned schedules and further all the properties purchased with the sale proceeds of such of the immoveable properties mentioned and specified in the 1st 2nd and 3rd Schedules to these presents as may at any time with the sanction of His Excellency the Governor General in Council be disposed of shall henceforth and for ever be held and enjoyed by the said Nawab Bahadoor and such one among his lineal heirs male as may be successively entitled to hold the said titles in perpetuity with and subject to the incidents powers limitations and conditions as to inalienability and otherwise hereinafter contained that is to say—

1st—The said Nawab Bahadoor shall not nor shall any of his successors in the said titles sell mortgage devise or alienate the said properties

respectively or any of them otherwise than by lease or demise for a term not exceeding 21 years and under a rent without bonus or salamee.

2nd—It shall be lawful for the Secretary of State and his successors from time to time if any default shall be made in payment of the Government revenue or rates or taxes payable to Government in respect of any of the said immoveable properties to empower the officer in charge of the Treasury at Berhampore or other proper officer to deduct from and retain out of the said monthly sum of Rs 19,166-10 8 hereinbefore covenanted to be paid the amount of any Government revenue or rates or taxes aforesaid payable in respect of the said immoveable properties or any of them

3rd—The said Nawab Bahadoor and such of his lineal heirs male as shall in succession be entitled to hold the said titles shall maintain and keep in good repair and condition (reasonable wear and tear and the effects of time fire and earthquake and injury done by public enemies or by overwhelming force excepted) all the messuages tenements houses and buildings now standing or being upon any of the said immoveable properties mentioned and described in the said 1st and 2nd Schedules to these presents respectively (save and except the messuages tenements houses and buildings mentioned and specified in Schedule 2B hereto which the said Nawab Bahadoor and his heirs male successors as aforesaid respectively shall be under no obligation to maintain or repair) and also all the messuages tenements houses and buildings hereafter to be purchased with the sale proceeds of any of the said jewels mentioned and specified in the said V and VI Schedules to the report and certificate aforesaid and of any of the immoveable properties mentioned and specified in the 1st, 2nd and 3rd Schedules to these presents or that may be erected or built upon any land so to be purchased but it shall be lawful for the said Nawab Bahadoor and his heirs male aforesaid successors to the said position and station of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah from time to time at his or their will and pleasure and discretion to pull down and remove all or any of the said messuages tenements houses and buildings mentioned and specified in the Schedule 2B hereto which are no longer required and to sell and dispose of the materials thereof and apply and dispose of the said materials or the sale proceeds thereof for his or their own use and benefit and in such manner as he or they shall think fit

In case the said Nawab Bahadoor or any of his lineal heirs male successors to the titles shall at any time in contravention of the terms of these presents attempt to sell mortgage devise or alienate (otherwise than by such lease or demise as aforesaid) any of the immoveable properties aforesaid or shall by a course of extravagance or by waste or mismanagement of their said immoveable properties in the opinion of the Secretary of State for the time being disable himself from duly maintaining the dignity of the said position and station then and from time to time whenever and as often as the same shall happen it shall be lawful for the Secretary of State for the time being at his discretion to enter into and upon the said immoveable properties and to hold and take possession thereof and receive and take the rents issues and profits thereof and also to take and retain the said monthly sum of Rs 19,166-10-8 payable from the Government Treasury at Berhampore as hereinbefore mentioned for such period during the lifetime of the Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah so acting as aforesaid as to the said Secretary of State shall seem necessary or expedient and the net rents issues and profits of the said immoveable properties and the said monthly sum of Rs 19,166-10-8 so to be received and taken by the Secretary of State as aforesaid shall be applied for the benefit of the said Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah for the time being for the maintenance of the position and dignity of the said Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah for the time being in such manner as the Secretary of State in his discretion shall think proper PROVIDED ALWAYS and it is hereby agreed and declared between and by the said parties to these presents that nothing herein contained shall apply to or affect any property moveable or immoveable of the said Nawab Bahadoor his heirs representatives or assigns not being property included in any of the Schedules to these presents or not being property purchased with the sale proceeds of the jewels or lands hereinbefore mentioned or not being property mentioned in the next following proviso Provided further that all furniture equipages boats horses camels and elephants in or about the Palace and the Imambara and belonging to the Nawab Bahadoor of Moorshedabad and Amir ul-Omrah for the time being at the time of his decease shall be the property of and

shall be enjoyed by his successor as such *In witness* whereof the said parties to these presents have hereunto set their hands and seals the day and year first above written

Signed sealed and delivered by William John Cuningham Officiating Secretary to the Government of India in the Foreign Department for and on behalf of His Excellency the Governor General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

(Sd) W J CUNINGHAM,
Officiating Secretary to the Government of India

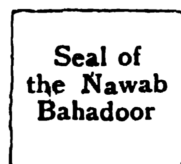


(Sd) G R IRWIN,
Offg Under Secy to the Govt of India

(Sd) G W F BUCKLAND,
Solicitor and Notary Public, Calcutta

Signed sealed and delivered by the abovenamed Ihtisham ul Mulk Raisud Dowlah Amir ul-Omrah Nawab Sir Syud Hussan Ali Khan, Bahadoor, Mohabut Jung, G C I E, Nawab Bahadoor of Moorshedabad in the presence of

(Sd) HUSSAN ALI MIRZA



(Sd) S E J CLARKE,
Calcutta

(Sd) G W F. BUCKLAND,
Solicitor and Notary Public, Calcutta

SCHEDULE I TO DEED OF SETTLEMENT

PART 1

Taluks or Estates paying revenue directly to Government.

Consecutive number	NAME OF ESTATE	Pergunnah	District.	No on district towji.	Area shown in the revised register of the Special Deputy Collector			Sudder jumma			Name recorded	REMARKS
					B.	K	G	Rs	A	P		
1	Pergunnah Gopinathpore	Gopinathpore	Moorshedabad	76	28,760	3	6	7,354	13	10	Nawab Bahadoor of Moorshedabad	
2	Kismut Chandpore	Kulbaria	Ditto	99	6,605	10	3¾	1 415	2	4	Ditto ditto	
3	Do Rokanpore	Rokanpore	Ditto	398	15 599	12	18¾	4,731	3	0	Ditto ditto	
4	Do. Srikrishenpore	Shahzadpore	Beerbhoom	1010	1 392	16	16¾	489	1	7	Ditto ditto	The mehal has been transferred from Moorshedabad to Beerbhoom in the year 1289 B S., and hence the former towji No (501) is changed to 1010
5	Do Ugara	Mahalandi	Moorshedabad	514	2 822	11	16¾	942	12	6	Ditto ditto	
6	Bil Amalbanda Goalbanda	Gopinathpore	Ditto	1484	199	16	15	52	2	0	Ditto ditto	
7	Faizbagh	Asadnagar	Ditto	1450	167	15	13¾	65	1	1	Ditto ditto	
8	Lot Ghordoho	Rokanpore	Beerbhoom	88	6 578	15	17¾	2,584	12	0	Ditto ditto	
9	Dehi Dihibargopara	Bazuras Mohabbutpore	Rajshahye	401	9 123	17	5	1 550	14	0	Ditto ditto	
10	Kismut Mahiuddinpore	Lashkarpore	Ditto	599	966	16	10	119	8	0	Ditto ditto	
11	Do Taraf Jairampore	Kankjole	Sonthal Pergunnahs	19/118	6,401	1	1¾	392	13	0	Ditto ditto	
12	Taraf Sambalpore	Ditto	Maldah	210	17 798	16	13½	799	7	0	Ditto ditto	Parent land as per Special Deputy Collector's measurement 5,426b 5k 7¾g Accretions under water at the time; measured now 1 684b 12k 17¾g Alluvion decreed and possession obtained in 1884 under order of Rajmehal Civil Court 10,687b 18k 8¾g
13	Kawala Baria	Ditto	Purneah	890	401	3	13¾	18	0	0	Humayun Kudr Mohomed Ali Mirza	
14	Bangarua	Ditto	Ditto	1192	224	5	17¾	44	12	0	Ditto ditto	
15	Dilalpore	Ditto	Ditto	1193	249	4	5	13	11	3	Ditto ditto	
16	Guagachi	Ditto	Ditto	1194	344	13	8¾	13	10	3	Ditto ditto	
17	Dhepol	Ditto	Ditto	1200	101	8	17¾	8	15	3	Ditto ditto	

PART 2

Putni tenures paying rent to zamindars

Consecutive number	NAME OF TENURE	Pergunnah.	District.	No on district towji	Area shown in the revised register of the Special Deputy Collector			Annual rental payable to zamindars			Name recorded.	REMARKS
					B	K	G	Rs	A	P		
1	Taraf Bagdanga	Goas	Moorshedabad	2722	14 117	11	17¾	5 232	12	9	Nawab Nazir Sidi Darab Ali, Khan Bahadur	Taluk No 2722, sudder jama Rs. 4 667 4-6, recorded proprietors Messrs Watson & Co
2	Do Juranpore	Do	Ditto	523	4 640	13	3¾	2,027	11	8	Ditto ditto	Part of taluk No 523, Huda Ekurti recorded proprietors Jumuna Kumari and others
3	Taluk Rajbati	Bharul	Ditto	403	9 391	19	8¾	2 888	7	2	Nawab Mulka Zamaniah Begum	Taluk No 403, Do 822, Do 837 } These three taluks are held in putni from Rani Hurro Soondari who is the recorded proprietor
4	Do. Bisherjan Satiakhi	Muraripore	Ditto	822	313	15	8¾	280	3	6	Ditto ditto	This mahal has been surveyed along with Nimgram, a mouza of Rajbati.
5	Do Kufirbati	Khargaon	Ditto	837								
6	Taraf Ahiran	Bharul	Ditto	510	11,115	3	11¾	3,305	0	0	Nawab Nazir Sidi Darab Ali, Khan Bahadur	Taluk No 520 sudder jama Rs 1 043 2 7 recorded proprietors Jumuna Kumari and others.

PART 3

Mahals, lakhiraj and khiraji in District Moorshedabad

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouzah	Taraf	Pergunnah	AREA SHOWN IN THE REVISED REGISTER OF THE SPECIAL DEPUTY COLLECTOR			Rental payable to zamindar per annum	To whom rental payable	REMARKS
						Lakhiraj	Khiraji	Total			
						B K G	B K G	B K G	Rs A P		
1	18	Chauk Noabad	Budespara	Kumrapore	Asadnagar	12 3 0		12 3 0			
2	19	Chandni Chauk	Ashur Khana	Urdubazar	Ditto	36 1 0		36 1 0			
3	31	Haveli Naukharidgi	Kumrapore	Kumrapore	Ditto	5 12 0		5 12 0			
4	1	Alang Ashurkhana	Kharkati	Ditto	Ditto	54 4 6¼		54 4 6¼			
5	55	Rajabazar or Chota Katghar	Budespara Dahapara Rajabazar	Ditto Ganjiat Urdubazar	Ditto Ditto Ditto	22 12 8¾	0 13 12½	23 6 1¼	2 12 2¾	Zamindar of mahal Dohapara Azimgunge &c	
6	44	Mian Ambar Musjid	Bude para Newada	Kumrapore Mullikpore	Ditto Rokanpore	30 7 8¾		30 7 8¾			
7	20	Chitakhana Gowaltoli	Budespara Bazar Munsur Khan	Kumrapore Ditto	Asadnagar Ditto	80 7 18¾	0 18 12½	81 6 11¼	1 10 5	Zamindar of taraf Kumrapore	
8	21	Chandnia Filkhana Kalan	Budespara Ashurkhana Urdubazar Killa Berampore	Ditto Urdubazar Ditto Ditto Nurmahomedpore	Ditto Ditto Ditto Ditto Ditto	288 12 15		288 12 15			
9	59	Shamganjbagh	Budespara	Kumrapore	Ditto	6 5 11¼		6 5 11¼			
10	1	Ashurkhana Khas Tahsil	Killa Kumrapore Kharkati Naginabad Ratanpore Urdubaza	Kumrapore Ditto Nurmahomedpore Ganjiat Urdubazar	Chunakha Asadnagar Ditto Ditto Ditto Ditto	15 3 13½	4 9 5	19 12 18½	27 0 10¼	Zamindar of Urdubazar	
11	28	Gunditolla in Kularia	Kumrapore	Kumrapore	Ditto	0 7 3¾		0 7 3¾			
12	39	Kharambagh Darogah Hossein Buksh Kharrambagh (walled) Hossein Bagh Choti Bibi	Kumrapore and Bazar Munsur Khan	Ditto	Ditto	41 15 ¼	14 6 18¾	56 2 6¼	7 15 4	Nawab Raisunnissa Begum Rs 3 Zamindar of taraf Kumrapore Rs 4 15 4	
13	40	Katra Mobarak Mahal	Kharkati Urdubazar	Ditto Urdubazar	Ditto Ditto	16 3 11¼	1 0 18¾	17 4 10	6 14 6	Zamindar of Kumrapore and Urdubazar	
14	51	Pandarip Bagh	Kharkati	Kumrapore	Ditto	7 1 15	3 3 3¾	10 10 18¾	3 4 10	Ditto ditto	
15	8	Bazar Gholam Hossein Khan	Bazar Golam Hossein Khan	Ditto	Ditto		0 1 10	0 1 10	6 0 0	Estate of Darab Ali Khan.	
16	36	Ichaganj	Urdubazar Devipore Nau akht	Urdubazar Kumrapore Nurmahomedpore	Ditto Ditto Ditto	27 4 12½		27 4 12½			Jalibagh a mouza of Golab bagh has been included in mahal Ichaganj by the Special Deputy Collector, Jalibagh mouza
17	9	Bagh Pul Assan Ullah Khan	Devipore Haidargunge	Kumrapore Ganjiat	Ditto Ditto	2 8 10		2 8 10			
18	2	Ambarpore	Banmalipore	Nurmahomedpore	Ditto	18 15 8¾	1 14 16¼	20 10 5	3 10 3	Zamindar of Nurmahomedpore	
19	26	Faizbagh	Haha Mobarakbagh Dusra Banmalipore	Ditto Kanaipara	Ditto Ditto	7 17 7½	88 4 18¾	96 2 6¼	51 14 10	Zamindar of Nurmahomedpore, Rs 21 5 5 Zamindar of Kanaipara, Rs. 27 15 5 Uma Kant Sarkar and Chunder Mani Gupta as 10	

V B

PART 3—*continued*

Mahals, lakhraj and khiraji, in District Moorshedabad—continued

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouza	Taraf	Pergunnah	Area shown in the revised register of the Special Deputy Collector: Lakhiraj	Khiraji	Total	Rental payable to zamindars per annum	To whom rental payable	Remarks
						B K G	B K G	B K G	Rs A P		
20	37	Islam Khan, Arazbegi Bagh	Kurmitola	Kumrapore	Asadnagar		4 1 0	4 1 0	9 8 8¼	Hoolash Chand Bothra Rs 8-8 Zamindar of taraf Karumpore Rs 1-0-8¼	
21	64	Tikiatol Bagh	Ditto	Ditto	Ditto		3 2 15	3 2 15	3 4 8	Zamindar of taraf Kumrapore.	
22	41	Karimabadganj	Ditto	Ditto	Ditto	175 19 0	5 8 18¾	181 7 18¾	19 0 8	Zamindar of Kurmitolah Rs 5 3-6 Zamindar of Ransagar Rs 13 13 2	
			Ransagur	Ransagur	Ditto						
23	52	Pepulpati Bagh	Ganj Karimabad and Kurmitolah	Kumrapore	Ditto					...	The lands of this mehal have been surveyed along with the mahal Ganj Karimabad, and cannot be distinguished
24	32	Hosseinbagh, Nawasi Khanam	Ganj Karimabad	Ditto	Ditto						Ditto ditto
25	53	Painbag	Urdubazar	Urdubazar	Ditto	2 6 17½		2 16 17½			
26	42	Kamlabagh	Hamamganj	Ganjiat	Ditto						
			Kumarpara	Ditto	Chunakhali	12 14 10	53 10 1½	66 5 7½	120 14 0	Zamindar of Hamdamganj, Rs 1 0-10	
			Khanpore	Dilawarpore	Asadnagar					Radhamohun Ghosh Rs 4 4 3	
			Govindpore	Ditto	Ditto					Nilmadhub Dutta Rs 18 14 11	
27	45	Makbarah, Katra Jaffirkhan	Bndespara	Kumrapore	Ditto					Estate of Darab Ali Khan Rs. 6 10	
			Kharkati	Ditto	Ditto						
			Kumrapore	Ditto	Ditto						
			Kurmitollah	Ditto	Ditto	275 4 1½	0 14 2½	2,5 18 3½	2 4 8	Zamindar of taraf Kumrapore	
			Sabzi Kati	Ganjiat	Ditto						
			Kanaipara	Kanaipara	Ditto						
28	23	Dilkosha or Didfarbag	Ganjiat	Ganjiat	Ditto						
			Aliganj	Ditto	Ditto						
			Akharegata	Ransagar	Ditto	80 8 12½	1,8 2 6½	258 10 18½	204 1 10	Zamindar of Ganjiat Rs 24 1-8 Ditto of Akhirighat Rs 88 10 Ditto of Ransagar Rs 91 6-2	The former jama was Rs 201-6-9 and Rs. 2 11 1 enhanced by recent settlement
			Shamsherganj	Ganjiat	Ditto						
29	10	Babukhanbagh	Ditto	Saidpore	Ditto	2 17 10		2 17 10	..		
30	60	Shekari Halwaibagh	Ditto	Ditto	Ditto	85 7 17½		85 7 1½			
31	49	Naktakhal bagh	Jinsi Topkhana	Nurmahomedpore	Ditto	3 14 17½	5 7 15½	9 2 13¾	18 2 3	Estate of Darab Ali Khan Rs 9-2 8 Zamindar of Nurmahomedpore Rs 8-15 7	
			Nurmahomedpore	Ditto	Ditto						
32	11	Bagh Basant Imambarah	Hasannagar	Ditto	Ditto	8 1 13¾		8 1 13¾			
33	12	Bagh Basant Talao	Ditto	Ditto	Ditto		2 9 13¾	2 9 13¾	4 14 5	Zamindar of Nurmahomedpore	
34	27	Filkhanabagh	Begamganj	Ditto	Ditto		23 13 10	23 13 10	37 2 1	Ditto Rs 7 15 5 Zamindar of Kanaipara, Rs 24 14-6 Estate of Basant Ali Khan, Rs. 4 4 2	
			Kadamsharif	Ditto	Ditto						
			Begamabad	Kanaipara	Ditto						

35	61	Sahibbagh Mahal	Shampore	Nurmahomedpore	Ditto	50 8 5	1 19 2½	52 7 7½	8 3 11	Zamindar of Nurmahomedpore.	
			Ghatkola	Ditto	Ditto						
36	14	Umraoganj	Shahanagar		Chunakhali	6 14 2¼	54 13 1½	61 7 3¾	157 6 7	Zamindar of Shahnagar, Rs 127 12-9 Zamindar of Ghaneshampore, Rs 7 12 3 Mon Bibi and Abdul Hossein, Rs 21 13-7	
			Khodaiganj	Ghaneshampore	Asadnagar						
37	6	Dumbakhanabagh	Shahanagar		Chunakhali	6 14 11½	0 15 12½	7 10 3¾	19 9 0	Zamindar of Shahnagar	
38	62	Stables	Hosainabad	Kanaipara	Asadnagar	5 10 7½	38 5 1½	43 15 8¾	136 14 2	Zamindar of Kanaipara, Rs 53 11 2 Estate of Darab Ali Khan, Rs 42 3-0 Mohamda Mehter, Rs. 35. Ulfotunnissa Khanam Rs 6	
			Kutubpore	Ditto	Ditto						
			Dosra Banamallipore	Ditto	Ditto						
39	32	Chandia Lalbagh and Hath Laibazar	Banamalipore	Ditto	Ditto	97 1 13¾	0 4 6¼	97 6 0	2 12 4	Zamindar of Kanaipara.	
40	33	Hosseinbagh, Khorshed Mahal	Sheikhpara	Ditto	Ditto	2 17 17½		2 17 17½			
41	54	Poshta Motijil and Katghar	Motijil	Ditto	Ditto	1 250 5 8¾		1 250 5 8¾			
			Ashurkhana	Udubazar	Ditto						
			Khanpore	Dilawarpore	Ditto						
42	46	Motijil Bagh	Shamatganj	Ganjiat	Ditto		19 7 5	10 7 5	21 6 6	Zamindar of Mahal Ganjiat	
43	65	Talgachi Bagh	Motijil	Kanaipara	Ditto	5 9 3¾	33 7 ½	38 16 11¼	53 5 2	Ditto Talgachi	
44	3	Amaniganj Bagh	Talgachi	Ditto	Ditto	8 15 1½		38 16 1½			
45	16	Pathanpara	Pathanpara	Ditto	Chunakhali	68 11 12½	3 1 ½	72 8 15	4 4 3	Ditto ditto	
			Talgachi	Talgachi	Ditto						
46	5	Chuanpore Haveli	Chuanpore		Ditto	60 16 3¾		6 6 3¾			
47	34	Hathavun Manzil	Govindpore	Dilawarpore	Asadnagar	596 18 10		596 18 10			
			Khanpore	Ditto	Ditto						
48	13	Barafhanabagh	Ditto	Ditto	Ditto	19 8 3¾		19 8 3¾			
49	4	Amirbagh	Akhbarpore	Ditto	Ditto	16 9 5	3 2 5	19 11 10	4 8 0	Nawab Zainul Abdeen Khan Bahadur	
50	14	Bagh Sahibbagh	Ditto	Ditto	Ditto	11 9 11½	20 9 10	31 19 1½	19 8 6	Estate of Darab Ali Khan Rs 15 13 1 Dinoobundhoo Chatterjea Rs 3 11 5	
51	5	Afzulbagh	Aishbagh	Ditto	Ditto	182 3 15		182 3 15			
52	50	Nishatbagh	Bahramgunge	Bahramgunge	Ditto		43 11 2½	43 11 2½	23 15 11	Zamindar of Bahramgunge	
53	56	Ranjitpara Dilawarporebagh	Ranjitpara	Khanpore	Ditto	7 16 1		7 16 15			
54	6	Akhbarporebagh	Ditto	Ditto	Ditto	9 19 6½	3 11 16½	13 11 2½	5 13 10	Estate of Darab Ali Khan.	
55	57	Ramdasporebagh	Bhagpara	Ramdaspore	Ditto		43 7 0	43 7 0	31 5 3	Zamindar of Ramdaspore	
56	88	Jinsi Topkhana	Jinsi Topkhana	Rambhadrapore	Ditto	64 4 ¼		464 4 ¼			
57	47	Mobarakbagh	Soshidapore	Soshidapore	Ditto	37 0 16½	32 5 5	69 0 1½	18 12 5	Zamindar of Soshidapore.	
58	7	Azimnagar Jaffirganj	Katra Azimnagar	Katra Azimnagar	Ditto	186 16 ¾		186 15 8¾			
59	11	Katgolabagh Dada Asmat	Shamganj	Ganjiat	Chunakhali	31 8 12½	8 7 0	9 1 12½	7 13 7	Government Khas Mahal	The former jama was Rs 6 10 8 and Rs 1 11 enhanced by recent settlement.
60	15	Babaganj	Katra Azimnagar	Katra Azimnagar	Asadnagar	61 17 8¾		61 17 8¾			
61	63	Said gan	Ditto	Ditto	Ditto	36 11 5		35 11 5			
62	48	Mudafaganj	Sarfarajnagar	Ransagar	Asadnagar	20 18 5		20 18 5			
63	1	Begampore	Begampore		Rajshahye	464 5 5		464 5 5			
64	24	Dost Alibagh	Ransagar	Ransagar	Asadnagar		6 1 0	6 1 0	9 0 0	Zamindar of Ransagar	
65	58	Ransagar Bagh	Ditto	Ditto	Ditto	10 5 5	6 1 0	16 6 5	7 4 3½	Ditto	
66	29	Gulzarbagh	Ditto	Ditto	Ditto		9 12 3¾	9 12 3¾	17 1 3	Ditto	
67	43	Khodaiganjbagh	Khodaiganj	Ghaneshampore	Ditto		17 5 5	17 5 5	6 8 0	Zamindar of Ghaneshampore	
68	30	Gourharibagh	Ghaneshampore	Ditto	Ditto	58 9 16½		58 9 16½			
69	16	Banshabagh	Ditto	Ditto	Ditto		24 3 1	24 3 15	23 1 8	Zamindar of Ghaneshampore	
70	17	Bagh Emam Buksh Jemadar	Ditto	Ditto	Ditto		23 8 12½	23 8 2½	20 0 9	Ditto ditto	
71	25	Damwa Pokhar	Ditto	Ditto	Ditto		5 8 0	5 8 0			
72	15	Umdaganj	Baluchar	Durgapore	Chunakhali	8 11 0		8 11 0			9 k 3¼ g of land in mahal Umdaganj granted as a site for a temple
73	12	Kotla Yasin Khan	Molimapore	Mullickpore	Ditto	190 13 1½		190 13 1½			
74	3	Bhairabnagar and Bhairabpara	Ditto		Ditto	64 11 15		64 11 15			
75	5	Karimabad Bagh Jaffree Begam	Karimabad	Mullickpore	Roshanpore	37 14 5		37 14 5			
76	6	Ditto Bohu Begam	Akhbarpore	Ditto	Ditto		132 15 15	132 15 15	86 8 0	Zamindar of Mullickpore	
77	13	Umdabagh	Nowada	Ditto	Ditto	62 7 17½	12 3 15	74 11 12½	8 8 6	Ditto ditto	

PART 3—*concluded*

Mahals, lakhraj and khiraji, in District Moorshedabad—concluded

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouza	Taraf	Pergunnah	Area shown in the revised register of the Special Deputy Collector			Rental payable to zamindars per annum	To whom rental payable	Remarks.
						Lakhraj	Khiraj	Total			
						B K G	B K G	B K G	Rs. A P		
78	4	Huriganjbagh	Hu lganj	Mullickpore	Rokanpore	..	8 11 0	8 11 0	9 3 6	Zamindar of Mullickpore.	
79	8	Mohimapore and Mirpore	Mohimapore Mirpore	Ditto Ditto	Ditto Ditto	13 4 0		13 4 0			
80	1	Bhagwangolabag	Balia Shampore	...	Ditto		12 1 8¾	12 1 8¾	4 0 0	Zamindar of Babu Shampore	
81	1	Nawabnagar Mewakhana Chak Bhojraj	Mewakhana		Chakla Lashkarpore Sheikhalipore Bahadurpore.	1 579 19 6¼		1 5 9 19 6¼			
82	3	Gola Anarbagh	Ditto		Rokanpore	77 12 8¾		77 12 8¾			
83	1	Budharbagh Knairkhanbagh	Budhar	Budhar	Kantonagar	77 5 3½		77 5 3½			
84	2	Nawabganj and Rezaganj	Nawabgunge	Nawabgunge	Ditto	560 14 6¼		5,0 14 6¼			
85	3	Nilampara and Bilchatra	Nilampara	Bilchatra	Ditto	99 5 11½		269 5 11½			
86	4	Baghsarai Rumna	Gaokhana Bagsarai	Dewansarai	Chunakhali	843 13 1¼		843 13 1¼			
87	13	Kushkkhana	Dewansarai	Ditto	Ditto	44 19 11½		44 19 11½			
88	1	Gopalpore	Jungipore		Gunkar	16 0 1¼		16 0 1¼			
89	8	Faizpore Singuti	Khanamnagar		Chunakhali	112 2 5		112 2 5			
90	7	Ellahipore Badhal	Ellahipore Badhal		Ditto	60 15 7½		60 15 7½			
91	17	Sridharbati	Alinagar		Ditto	127 14 0		127 14 0			
92	2	Alinagar	Ditto		Ditto	19 15 15		19 15 15			Grant held void from death of Nawab Nazim by paragraph 18 of declaration of Commissioners dated 11th December 1875 Right, title and interest of grantee sold on 17th November, 1874, by order of the Civil Court at Berhampore and purchased by Rai Luchmipat Singh Bahadur purchaser in possession Suit pending for recovery of possession
93	4	Sadakbagh	Sadakbagh		Rajshahye	1 068 0 11½		1 068 0 11½			
94	2	Benaipur Rumna	Benaipura		Ditto	172 12 17½		72 12 1½			
95	2	Mohiuddinpore Rumna	Bilpara		Gaisabad	1 769 0 15	100 8 0	839 18 15	7 12 8	To Government on account of Rumna Meherang t wji No 1908 of Moorshedabad District, included in Mohiuddinpore	
96	3	Sheikhdighi Rumna	Sheikhdighi		unkar	5 82 3 18¾		5,°27 3 18¾			
97	1	Garshama Rumna	Garshama Luchmanpore, Begampore	Garshama	Gaisabad	3 893 12 5		3 893 12 5			
98	3	Bajitpore Rumna	Chargacha, Mohimapore	Bajitpore	Rajshahye	2 571 2 8¾		2 571 2 8¾			
99	1	Benodebati Rumna	Gorpabar, Fulsadanga	Binodebati	Bharul	1 691 11 16¼		1 691 11 16¼			
100	5	Mirzapara	Mirzapara	..	Ditto	77 5 5		77 5 5			
101	3	Golabbagh	Bonarpara	Golabbagh	Ditto	721 11 7½		721 11 7½			
			Palash Pokhar	Ditto	Asadnagar						
			Zokhirabagh	Ditto	Ditto						
			M radbagh	Ditto	Ditto						
			Herajd	Ditto	Bharul						
			Mahinagar	Ditto	Asadnagar						
			Farabagh	Ditto	Ditto						
			Haldarganj	Ganjlat	Ditto						
			Golabbagh	Goabbagh	Bharul						
			Zokhinbagh Chota	Ditto	A a lnagar						
			Koshba	Ditto	Ditto						

			Sa lakhi	Dittc	Muraripore						
			Kumrapore	Kumrapore	Asadnagar						
			Ashurkhana Dadaas-mat	Urdubazar	Ditto						
102	35	Huda Bibiganj	B biganj		Ditto	165 0 5		165 0 5			
103	9	Mobarakgunge *alias* Roshniganj	Roshniganj		Rokanpore	142 10 13¾		142 10 13¾			
104	10	Molabagh	Satlakhi	Satlakhi	Ditto		33 17 1½	33 17 17½	81 8 0	Government Khas Mahal	The former jama was Rs 26-10, and Rs 54 14 enhanced by recent settlement
105	11	Makursabagh	Makursa		Ditto		8 5 17½	8 5 1,½	10 10 6	Nawab Raisunnissa Begum Sahiba	
106	12	Naiagaon	Naiagaon		Ditto	201 4 17½		202 4 1½			
107	2	Farrahganj	Farrahganj		Ditto	31 3 10		31 3 10			
108	7	Lalkoti	Lal oti		Ditto	161 3 2½		1 1 1 2½			
109	6	Mohendra Sagarbagh and Burrahagicha.	Rajbati	Nundibati	Bharul		20 17 10	29 17 10	100 0 0	Bohu Rani Hu osundari	
110	7	Nundihati	Nundiha i	Ditto	Ditto		59 2 0	59 2 0			
111	2	Chak Azizullah Kismut Shamrai Sudder Deori and Kismut Chowni Rup Singh	Ganj Rajbati	Rajbati	Ditto		79 12 11½	79 12 11½	40 0 0	Ditto ditto	
112	4	Kishenbagh	Bar nagar		Ditto		11 9 15	11 9 15	39 3 0	Zamindar of Baranagar	
113	1	Ugara	Ugara		Mahalandi	40 16 8		40 16 8			
114	1	Chandpore Rumna	Hamarunnagar	Chandpore	Kulbaria	7 696 13 1½		696 13 1½			
			Mansurnagar	Do	Ditto						
115	3	Gouripore Rumna	Begumnagar	Gouripore	Ditto	5 312 9 8¾		5 312 9 8¾			
116	9	Gopalnagar	Gopalnagar		Chunakhali	42 10 10		423 10 10			
117	10	Gopalpara	Gopalpara	Amaipara	Ditto	21 2 0		21 2 0			
118	2	Dharampore Rumna	Dharampore		Kulbari	3 2 9 18 2½		3 279 18 2½			Transferred from District Beerbhoom to Moorshedabad
119	1	Barkhari Rumna	Barkhari		Fateh sing	3 316 12 11½		3 316 1 11½			
120	1	Dadpore Haveli	Dadpore		Palasi	117 18 0		117 18 0			Tran ferred from Nuddea to Moorshedabad.

PART 3

List of Mouzas included in Mahals mentioned in the Nizamut Commission Declaration, but surveyed separately by the Special Deputy Collector, District Moorshedabad

1	2	3	4	5	6	7			8	9	10
Consecutive No	No of the revised Register of the Special Deputy Collector	NAME OF MAHAL	Mouza	Taraf	Pergunnah	AREA SHOWN IN THE REVISED REGISTER OF THE SPECIAL DEPUTY COLLECTOR			Rental payable to zamindars per annum	To whom rental payable	REMARKS
						Lakhiraj	Khiraji	TOTAL			
	?					B K G	B K G	B K G	Rs A P		
1 *	18	Harishpore, Goalpara	Harishpore, Goalpara		Chunakhali	80 5 15		80 5 15			Included in mahal Rumna Gouripore
2	8	Chopsibagh	Chopsibagh		Bharul	36 18 15		36 18 15			Ditto Huda Bibigunge
3	9	Falsabagh	Kumarpore		Ditto	95 8 0		95 8 0			Ditto Golabbagh
4	11	Bagh Nowbut Rai	Bagh Nowbut Rai		Ditto	10 2 12½		10 2 12½			Ditto Huda Bibigunge
5	10	Chota Falsabagh	Kumarpore		Ditto	14 18 7½		14 18 7½			Ditto ditto
6	4	Begamganj	Begamganj		Gowas	58 10 11¼		58 10 11¼			Ditto Nawabganj Rezaganj
7	3	Jhul Jhorial Daha	Jhul Jhorial Daha		Ghaisabad	116 17 16¼		116 17 16¼			Di'to Rumna Baghsarai
8	67	Bairagibagh	Khanpore		Asadnagar	13 4 15		13 4 15			Ditto Poshta Motejil
9	12	Nundibati	Aminabazar		Bharul	5 10 10		5 10 10			Ditto Huda Bibigunge
10	20	Katgolabagh, Dulhin Begam	Katgolabagh		Chunakhali	4 6 0		4 6 0			Ditto Azimnagar, Jaffirganj

PART 4

Mahals in other Districts

1	2	3	4	5	6	7			8	9	10
Consecutive No	No of the revised Register of the Special Deputy Collector	NAME OF MAHAL	Mouza	Pergunnah	District	AREA SHOWN IN THE REVISED REGISTER OF THE SPECIAL DEPUTY COLLECTOR			Rental payable to zamindars per annum	To whom rental payable	REMARKS
						Lakhiraj	Khiraj	TOTAL			
						B K G	B K G	B K G	Rs A P		
1	1	Kasimganj and Nawabganj	Nawabganj	Kankjole	Sonthal Pergunnahs	309 13 8¾		309 13 8¾			
2	2	Nageshurbagh	Nageshurbagh	Ditto	Ditto	811 4 17¼		811 4 17¼			
3	3	Muskibagh	Muskibagh	Ditto	Ditto	96 11 16¼		96 11 16¼			
4	1	Mohiuddinpore	Mohiuddinpore Sherpore Hossunpore	Laskarpore Ditto Ditto	Rajshahye Ditto Ditto	107 12 10		107 12 10			
5	2	Emamganj	Emamganj	Gurishat	Ditto	402 18 13¾		402 18 1 ¾			
6	1	Harinagobra Jamush khana	Harinagobra	Bahirbund	Rungpore	4 6-7 17 10		4,6 7 17 10			
7	1	Nazimuddin Aliganj	Aliganj, Katea, Fak urudowlah, Bagh Jaffirkhana		Patna	159 17 18¾		159 17 18¾			
8	1	Konnogur	Konnogur	Barrah	Hooghly	3 4 8¾		3 4 8¾			
9	1	Chandni Ghât			Dacca	1 6 16¼		1 6 16¼			
10	1	Calcutta	Moydapatty, &c			14 16 0		14 16 0			The Moydaputty Estate comprises No 3, Moydaputty Lane, No 21, Dhurmahatta Street, Juggernath ghât comprises No 49, Strand Road, Nos 1, 2, 3 4, and 5, Nawab's Lane, and Nos 234 235, 236, Dhurmahatta Street Nawabpookur comprises Nos 9 and 10, Kalokur Street and Nos 37 38 Shibtollah Street, and No 21, Rutton Sircar's Garden Street The bulk of this property is in possession of the Nawab Bahadoor Suits are pending for recovery of possession of the remainder Jorasanko comprises Nos 70 and 71 in Upper Chitpore Road
11	4	Ditto	Jorasanko			0 10 18¾		0 10 18¾			

PART 5

List of landed Estates over and above Parts 3 and 4 surveyed separately by the Special Deputy Collector in charge Nisamut Land Survey

1	2	3	4	5	6	Lakhiraj	Khiraj	Total	8	9	10
						B K G	B K G	B K G	Rs A P		
1	4	Bahaliapara	Ujulmanick	Gunkur	Moorshedabad	144 16 7½		144 16 7½			
2	5	Patkhildanga, Bahalia para	Patkhildanga, Bahaliapara	Ditto	Ditto	3 18 0		3 18 0			
3	6	Bahal apara	Utari	Ditto	Ditto	48 3 2½		48 3 2½			
4	5	Deghirpara	Ba-harpore Rumna	Goas	Ditto	34 14 6¼		34 14 6¼			
5	6	Nawab Bhita	Nawab Bhita	Ditto	Ditto	17 15 6¼		17 15 6¼			

SCHEDULE II TO DEED OF SETTLEMENT

A

List of Nizamut State Buildings to be permanently maintained

No	Number in the list submitted with No 195N, dated 25th November 1882 to Government	Buildings	Occupants	Remarks of Nawab Bahadoor	Remarks by Collector
		Within Palace precincts			
1	1	Large Palace	Nawab Bahadoor of Moorshedabad		Including sun dial with iron railings
2	2	South entrance gateway	Ditto		
3	3	Quarters of body guard	Ditto		
4	4	Khansamani and farash khanah	Ditto	The entire northern block of the khansamani The whole of the farásh khanah, excepting the rooms on both sides of its entrance gate	
5	7	Baital kanah and mahal sarai	Ditto	Including the new dwelling house with all the out offices	The new dwelling house with its out-offices is the new construction which the Nawab is building, and when the grant of Rs 30,000 was made by Government this new dwelling house was not in existence
6	11	Clock tower	Ditto		
		Iron railing	Ditto		The iron railing runs from the large Imambarah to Nawab Zainul Abdeen's house by the side of the main road
7	12	Large Imambarah	Ditto		
8	16	Small musjid on river bank near Darab Ali s house	Ditto		
9	17	Small musjid on river bank near large Palace	Ditto		
10	18	Side of old Medina	Ditto		
11		The gateway (chauk entrance)	Ditto		
12		Bawarchikana quadrangle	Ditto		Included in No 3 of Statement B of which it is a continuation
13	20	Large stables with out offices	Ditto	Excepting the two middle blocks and the out-offices	
14	30	Stables at Bahramgunge	Ditto		
15	28	Garden house Mobarak Manzil with out-offices	Ditto	Excepting the two guard houses gao-khanah, godown near kutcheri house, and the eastern projection of the bawarchikhana	
16		Palace roads	Ditto		

SCHEDULE II

B

List of Nizamat State Buildings, the maintenance of which is optional

No	Number in the list submitted to Government with No 195N, dated 25th November	Buildings	Occupants	Remarks by the Nawab Bahadoor	Remarks by the Collector
		Within Palace precincts			
1	5	Nawab Raisunnissa Begam s Deori	Nawab Raisunnissa Begam	Optional	Her own quarters also Khorshedmahal and No 1, Rownuck Afza Fulluck Kudr Nazir Ali Mirza oorf Chootoo Sahib and Hatem Kudr Kaikous Mirza live with her in this Deori In the apportionment of Nizamut State buildings under Government Order No 1765P, dated 13th October, 1881 this building was made over to her for her use and to be repaired in future by her at her own expense
2	6	Rungmahal and Khorshedmahal	Anjum Kudr Daood Mirza	Ditto	Rungmahal occupied by Anjum Kudr and Khorshedmahal by Nawab Raisunnissa Begum The above remark applies in this case also as regards the present use and future repairs of the building
3		His Highness Deori, including Princes quadrangles	Wala Kudr and his mother Nawab Shahunnissa Begam	Ditto	Imambarah quadrangles included Remarks as above
		Ditto	Nawab Bahadoor	Optional unoccupied	Lalbangla quadrangles and Mewahkhana included Remarks as above
		Ditto	Ditto	Optional	Motimahal or Nawab Bahadoor s present quarters Remarks as above
		Ditto	Humayun Kudr Mahomed Ali Mirza oorf Amir Sahib	Ditto	Occupied by his heirs. Remarks as above
		Ditto	Khanams and Harams, heirs of late Misan Saheb and Bakir Mirza.	Ditto	No 1, Rekabkhana „ 2, ditto „ 3, ditto „ 4, Chandimahal and Khawashpura Remarks as above
4	9	Arched buildings east of Amir Saheb s gateway	Nawab Bahadoor	Ditto	Remarks as above
5	10	Rownuck Afza	Asman Kudr	Ditto	Old mehal serai No 2 quadrangle
		Ditto	Suriya Kudr	Ditto	Ditto „ 6 ditto
		Ditto	Dara Kudr	Ditto	Ditto „ 4 ditto
		Ditto	Kaoos Kudr	Ditto	Ditto „ 3 ditto
		Ditto	Jaffer Mirza	Ditto	Ditto „ 5 ditto Remarks as above
6	13	Dewan s official residence	Soleman Kudr and Khorshed Kudr	Ditto	Dwelling house stables coach house, a portion of cook house Remarks as above
7	14	Residence of Nawab Zainul Abdeen	Nawab Zainul Abdeen		
8	15	Darab Ali Khan s residence	Meah Arjumund Meah Amangoonga	Optional	This comprises Darab Ali Khan's house and Imambarah which Nawab Bahadoor owns by a will Also separate quarters of Meah Arjumund and Amangoonga
9	19	Barrack outside	Nawab Bahadoor	Ditto	Entered as guard house in declaration of Nizamut Commission
10	24	House of Sultan Gaitiarah Begam	Sultan Gaitiarah Begam	Ditto	Khorshed Kudr Bahram Mirza lives in this Deori with his aunt Remarks as above, No 1
11	25	House of Asufuddin Ali, now his grand son Fyazuddin Ali	Syud Fyazuddin Ali		Occupant is the grandson of Asufuddin Ali The house will be repaired by him
12	26	House of Nawab Syud Jaffer Ali Khan	Syud Mozuffer Ali		Occupant is grandson of Nawab Jaffer Ali Khan He pays Rs 80 per mensem for repairs which is executed by Public Works Department under Government Order No 571P, dated the 1st March, 1882
13	27	Motijil garden-house without out-offices	Nawab Bahadoor	Optional	

V C

SCHEDULE III TO DEED OF SETTLEMENT

No	Name of Estate	Pergunnah	District	Number on district towji.	Area	Government revenue	REMARKS
					B K G	Rs	
1	Kila Nayagram	Kila Nayagram	Midnapore	1544	365,803 19 11	500	The area shown in column 6 includes valid lakhirajes belonging to others This pergunnah was purchased from sale proceeds of jewels (Schedules V and VI of Nizamut Commissioners) at a cost of Rs 5,06,000

Witnesses—

(*Signed*) G R IRWIN,
Officiating Under Secretary to the Government of India

(*Signed*) G. W F BUCKLAND.

(*Signed*) W J. CUNINGHAM,
Officiating Secretary to the Government of India.

Witnesses—

(*Signed*) S E J. CLARKE,
Calcutta.

(*Signed*) G W F BUCKLAND

(*Signed*) HUSSAN ALI MIRZA

Seal of the Nawab Bahadoor

STATEMENT OF OBJECTS AND REASONS

THE object of this Bill is to confirm, and give effect to, an arrangement settled in an indenture made on the 12th instant between the Secretary of State for India in Council and the Nawab Bahadoor of Moorshedabad, Amir-ul-Omrah

The indenture is scheduled to the Bill

Section 6, which is beyond the terms of the indenture, has been added by order of the Governor General in Council

The 19th March, 1891

ANDREW R SCOBLE

S HARVEY JAMES,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 21, 1891

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Friday, the 13th March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G.C M G, G M S I, G M I E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
His Excellency the Commander-in-Chief, Bart, V C, G C B, G C I E, R A.
The Hon'ble Lieutenant-General Sir G T. Chesney, K C B, C S I, C I E, R E.
The Hon'ble Sir A R Scoble, Q C, K C S I.
The Hon'ble Sir D M. Barbour, K C S I
The Hon'ble Colonel R C B Pemberton, R E.
The Hon'ble F. M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble H W. Bliss, C I E.
The Hon'ble G H P. Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C.I E
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga.

INDIAN MERCHANDISE MARKS ACT, 1889, AND SEA CUSTOMS ACT, 1878, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to amend the Indian Merchandise Marks Act, 1889, and the Sea Customs Act, 1878, be taken into consideration. He said —

"The provisions of the Bill embody the recommendations of a Committee of Government officers and mercantile experts which was appointed in February

last year to consider the working of the Indian Merchandise Marks Act, and whether any amendments were necessary to secure its smooth and efficient operation Those recommendations received the general approval of the commercial community, and have been adopted without alteration by the Select Committee. An additional clause has, however, been added to the Bill, at the suggestion of the Karachi Chamber of Commerce, for the purpose of making the abetment in India of a breach of the Act committed elsewhere an offence cognizable by the tribunals of this country. This is a very useful and necessary provision, and will no doubt be accepted by the Council "

The Motion was put and agreed to.

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

REPEALING AND AMENDING BILL

The Hon'ble SIR ANDREW SCOBLE also presented the Report of the Select Committee on the Bill to repeal certain Obsolete Enactments and to amend certain other Enactments

INLAND STEAM-VESSELS ACT, 1884, AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR presented the Report of the Select Committee on the Bill to amend the Inland Steam-vessels Act, 1884

OUDH COURTS BILL

The Hon'ble SIR ANDREW SCOBLE presented the Report of the Select Committee on the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province

His Excellency THE PRESIDENT then said —

" I propose, if convenient to hon'ble members, that the Council should adjourn to Thursday, the 19th instant Upon that day we should take the Age of Consent Bill and the Factories Bill I would suggest that we should hold another sitting on Saturday, the 21st instant, and I hope that on that occasion we may be able to dispose of the remainder of the business before the Council

" I understand that the Financial Statement of our hon'ble colleague Sir David Barbour will be ready for publication next week I am afraid that this year we shall not be able to give the Council an opportunity of discussing the statement Hon'ble members are aware that the terms of the Indian Councils Act render such a discussion impossible, unless financial legislation of some kind is proposed The statement of our hon'ble colleague does not involve any such legislation, nor is there before the Council any Bill in connection with which the financial situation could be discussed

" Hon'ble members will recollect that last winter, and the winter before, we took advantage of the passage of two comparatively unimportant measures, which indirectly affected the Budget, in order to bring on a general financial discussion I am afraid that that course is not open to us this year Hon'ble members will no doubt have observed that the Secretary of State has already introduced into Parliament his Bill for amending the Indian Councils Act, and there is every reason to hope that it may become law during the present session of the British Parliament Should that anticipation be realised, this will be the last session of the Legislative Council which will take place without a full discussion of the financial situation and the financial proposals of the Government of India "

The Council adjourned to Thursday, the 19th March, 1891

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department

FORT WILLIAM,
The 16th March, 1891.



SUPPLEMENT TO

The Gazette of India.

No. 12] CALCUTTA, SATURDAY, MARCH 21, 1891

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such Official Papers and information as the Government of India may deem to be of interest to the Public and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

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GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

FINANCIAL STATEMENT for 1891-92

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FINANCIAL STATEMENT for 1891-92.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

Preliminary

IN the Financial Statement for 1890-91 Imperial Revenue and Expenditure were dealt with, for the first time, in a separate section (Part I) of the Statement. The object of this innovation was to present an account of the financial position of the Government of India which, by excluding all matters of minor importance and all questions relating to Provincial and Local Finance, would be more easily understood by the general public.

The change has, to some extent, secured the object with which it was made, and the practice will be continued in the present and future years. It should be recollected that Part I gives only a general outline of the financial position of the Government of India, and that those who wish for fuller information must turn to Part II.

Section I.—Accounts of 1889-90.

2. The Budget Estimate of 1889-90 showed a surplus of Rx 106,300. The Revised Estimate of the same year, issued in March last, showed a surplus of Rx 1,809,700, after postponing for a year the special contribution of Rx 490,000 from Local Governments and increasing the Famine Grant* by Rx 427,500. The Final Accounts of the year now show a surplus of Rx 2,612,000, being an increase over the Revised Estimate of Rx 802,300. The Final Accounts invariably give a better result than the Revised Estimate, and improvement was foretold when the Revised Estimate of 1889-90 was published.

The improvement has proved to be greater than was expected, owing to a general improvement in Revenue, to larger Land Revenue collections in Madras, and to reduced Expenditure, which occurred mainly in England under Army and Special Defence Works, but partly in India also.

Unusually high collections of Land Revenue are necessarily followed by a corresponding reduction in future months, and Ordnance Stores and Special Defence Stores that have been ordered must be paid for sooner or later, so that the whole improvement does not represent a permanent gain.

The year 1889-90 was, however, one of great financial prosperity, though the actual surplus was swollen by accidental causes.

Section II.—Revised Estimate of 1890-91.

3. The Budget Estimate of the year which is now about to close, was framed in March 1890, and showed a surplus of Rx. 270,400.

The Revised Estimate of the same year, framed in the present month, shows a surplus of Rx. 2,787,100, and I have little doubt that, as usual, the

* *To prevent misapprehension, I may mention that the words "Famine Grant" are used merely to indicate shortly what is ordinarily known as the "Grant for Famine Relief and Insurance," and that their employment does not indicate any change of policy.*

actual surplus of the Final Accounts will materially exceed that of the Revised Estimate.

4 A mere catalogue of increases and decreases under every head of account, each item being accompanied by remarks not readily intelligible to the general reader, would present only a confused picture of the finance of the year, and the causes which have led to the increased surplus will be shown more clearly if the Revenue and Expenditure be dealt with according to certain divisions which, if they do not constitute a perfect classification, are at least not wholly artificial

For present purposes I shall deal with Revenue and Expenditure under four great heads--(1) the Military Account, which includes all Expenditure under Army, Military Works, and Special Defence Works, (2) the Railway Revenue Account, (3) Other Revenue and Expenditure, excluding Exchange, and (4) that peculiarly fluctuating element which has a column to itself in our Accounts and is called Exchange

The same classification will be followed both in dealing with the Revised Estimate of 1890-91 and the Budget Estimate of 1891-92

Exchange

5 The most remarkable feature of the year 1890-91 has been the great fluctuations in Exchange, and the higher average level at which it has stood.

In the Budget Estimate the rate of Exchange was taken at 1*s* 4 55*d* per rupee The highest rate obtained by the Secretary of State during the year was 1*s* 8 94*d*, the lowest 1*s* 5*d*, and the average rate of the year has been 1*s*. 6 11*d*, an increase over the rate taken in the Budget of 1 56*d* per rupee

The rise in Exchange has given an improvement of Rx 1,926,500 in the Exchange on the net sterling Expenditure, the rate of Exchange of the year also affects the amount of the receipts shown under XXIV Exchange, and the rise in Exchange has, in the current year, reduced those receipts by about Rx 200,000

Civil Revenue (excluding the Railway Revenue Account)

6. Excluding the Railway Revenue Account, the total Civil Revenue, as shown in the Revised Estimate, is almost the same as in the Budget Estimate, there being an increase of Rx 69,900 in India and of £137,900 in England Although the total revenue of the two Estimates is nearly the same, there have been important fluctuations under particular heads Excluding Revenue from Opium, the increase under the Principal Heads of Revenue amounts to Rx 520,500, the chief items of increase being Rx 213,500 under Salt, and Rx 160,500 under Customs There is an increase in Mint receipts of Rx 120,000, and under Irrigation of Rx 78,500

In the Home Accounts there is an increase of £104,000 under the head Interest, which is due to the Secretary of State having been able to lend a portion of his cash balance at favourable rates, and an increase of £31,000 under Medical owing to the sale of the Ealing Lunatic Asylum On the other hand, the decrease in Opium Revenue is Rx 328,300, and under XXIV Exchange it is Rx 313,500. Minor fluctuations, which need not be specially noticed in this place, reduce the total increase of Civil Revenue in India to Rx 69,900 and raise it in England to £137,900

7 Of the increases which have taken place, some represent a growth of revenue which will in all probability be permanent, but a portion of the increase under Salt is due to a change in the date of payment of the duty in Madras and is merely temporary, while the increase in Mint receipts and the chief

increases in the Home Accounts are due to special causes and cannot be expected to occur in future years

The nature of the receipts under XXIV Exchange was explained in the Financial Statement for 1889-90, they arise mainly under the Contracts with certain Railway Companies, and depend on the magnitude of the transactions that take place in any year and on the variation between the actual Exchange of the year and the fixed rates of Exchange which have been adopted in the Contracts The receipts under this head have fallen off partly because the rate of Exchange rose during the year, and so reduced the difference between the average rate of the year and the Contract rates, and partly because the Capital transactions have been smaller

The falling off in Opium Revenue and in receipts under XXIV Exchange arises from causes which are in no way connected with, or dependent on, the general well-being of the country

The growth of permanent Revenue during the year has been moderate, but it will be remembered that there was a great and unusual increase of Revenue in the year 1889-90, and, taking the two years together, there is ample reason to be satisfied with the rate of growth of that portion of the Civil Revenue which is dependent on the general progress of the country

Civil Expenditure (excluding the Railway Revenue Account)

8 Civil Expenditure in India, excluding the Railway Revenue Account, shows a reduction of Rx 86,400, and Civil Expenditure in England an increase of £53,500 The variations from the Budget under the different heads have not been very great, the chief increases of expenditure in India being under Interest (Rx 141,200), owing to the special payments in connection with the conversion of a portion of the 4½ per cent loan, and under Political (Rx. 76,700), owing chiefly to the payment of arrears of his subsidy to the Amir of Afghanistan and to additional political expenditure in Biluchistan

On the other hand, there were savings in expenditure under Opium (Rx 110,000), and Stationery and Printing (Rx 44,000), owing, in the former case, to a poorer crop than had been expected, and in the latter to smaller purchases in India There was also a saving of Rx 65,300 in the cost of Police, most of it in Upper Burma

In England there has been an increase of £40,400 under Superannuation Allowances, due chiefly to the adoption of a minimum exchange of 1s 9*d* per rupee for the payment of rupee pensions There are also increases, somewhat less in amount, under Interest and Marine, and Territorial and Political Pensions, and a saving of £41,000 in Civil Furlough and Absentee Allowances

Railway Revenue Account

9 The Railway Revenue Account, in so far as the transactions are Imperial, shows a net improvement of Rx 823,000, but this is due to the improvement in Exchange Receipts, which are almost wholly Indian, show a falling off of Rx 350,500, due to reduced traffic, while the Expenditure recorded in the Indian portion of the Accounts shows a reduction of Rx 439,000, due to the lower cost of working the State Railways The sterling Expenditure is almost exactly the same as that in the Budget Estimate, but the reduction in the column headed Exchange is no less than Rx 719,600

The question of Exchange so intimately affects the Railway Revenue and Expenditure that it is practically impossible to eliminate its influence from the Railway Revenue Account with complete accuracy, but as the net Indian receipts exceed the amount entered in the Budget by only Rx 87,600, while the net

English expenditure is less by only £15,600, it will be obvious that the total improvement in the year of Rx 823,000 is, really, due to the rise in Exchange

Military Expenditure.

10 The direct Military Expenditure appears in the Accounts under the three heads of (1) Army, (2) Military Works, and (3) Special Defences

In the Revised Estimate, the rupee Expenditure in India and the sterling Expenditure in England under the head Army are nearly the same as in the Budget Estimate, there being an increase in net Expenditure of Rx 136,000 in India and a net decrease of £34,300 in England There is, of course, a large saving in Exchange on the sterling Expenditure

Under Military Works there is an increase in Expenditure of Rx 64,700 in India, a decrease in the Home Expenditure of £1,500, and an increase of receipts in India amounting to Rx 5,600

Under Special Defences there is short Expenditure amounting to Rx 162,500 in India and to £125,500 in England, this is merely a postponement of Expenditure, and not a real saving

Summary

11 The whole history of 1890-91 may then be summed up in the following manner

During 1890-91 there has been a moderate, but not unsatisfactory, growth of Revenue, under the ordinary Civil Heads in India, which growth has been swallowed up by the falling off in Opium Revenue, and in the receipts which are recorded under the head XXIV Exchange Special causes have given some increase of Revenue in England, and there are also increases of Revenue in India which are due to temporary causes and are not part of the normal growth of income

On the Expenditure side of the Account the total variation in the Civil Departments from the Budget Estimate is small, both in England and in India

In the Railway Revenue Account there is a reduction in receipts, due to falling off in traffic, which is balanced by diminished cost of working

Under Army, the net Expenditure, taking Indian and Home receipts and payments together, does not differ materially from that entered in the Budget, while under Military Works there is an increase in the Indian Expenditure of Rx 64,700 Under Special Defences there is short Expenditure in India of Rx 162,500, and in England of £125,500

The rise in Exchange has given an improvement on net sterling Expenditure of Rx 1,926,500 In other words, the total Civil Revenue, and, in a still greater degree, the total Civil Expenditure of the Revised Estimate of 1890-91, closely follow the figures of the Budget, a marked falling off in Railway Traffic has been met by reduced cost of working, there is some increase of Expenditure under Army and Military Works, a remarkable rise in Exchange and short Expenditure on Special Defence Works have caused a great increase in the estimated surplus of the year The surplus of the Budget Estimate was Rx 270,400, the surplus of the Revised Estimate is Rx 2,787,100, an increase of Rx 2,516,700 The effect of the rise in Exchange on the net sterling Expenditure and the short Expenditure under Special Defences give an improvement of Rx 2,271,000, if allowance be made for the effect of the rise in Exchange on the receipts under XXIV Exchange this is reduced to Rx 2,071,000

12 The large surplus of the year 1890-91, as now estimated, does not arise from causes which can be contemplated with complete satisfaction The rise in Exchange has already been lost to a very great extent, the fall in

the price of Opium continues, and the receipts under XXIV Exchange will diminish still further, as the total transactions from which they arise are reduced in amount the short Expenditure under Special Defences is a postponement of the burden, and not a real saving

The coming year will, therefore, open under conditions somewhat different from those which I was able to announce in the Financial Statements of 1889-90 and 1890-91

Section III.—Budget Estimate of 1891-92.

Surplus of 1891-92

13 The Budget Estimate of the coming year shows a surplus of only Rx 115,600, which practically means that Revenue just balances Expenditure

Exchange

14 In the Budget Estimate for 1891-92 the rate of Exchange is taken at 1*s* 5 25*d* per rupee as against an average rate of 1*s* 6 11*d* obtained in 1890-91 This reduction causes an increase of Expenditure which may, in round numbers, be put at Rx 1 000,000

Civil Revenue (excluding the Railway Revenue Account)

15 The total Civil Revenue in India (excluding the Railway Revenue Account) is less than that of the Revised Estimate of the preceding year by no less than Rx 692,600 The sterling receipts in the Home Estimates are less by £167,900

The reduction in the Revenue Received in India is due to a variety of causes

The Salt Receipts and the Mint Receipts of 1890-91 have been swollen by causes which cannot be expected to recur, and, consequently, there are reductions of Revenue under these heads in the Budget Estimate of 1891-92, which amount, respectively, to Rx 105,900 and Rx 97,700 Under Opium a further reduction of Rx 281,600 is expected, and under XXIV Exchange a further reduction of Rx 88,600

These figures account for a total decrease in Revenue of Rx 573,800

In 1890 91 we received from Local Governments a special contribution of Rx 490,000, the adjustment being effected by the Provincial Governments surrendering an equivalent amount of Provincial Land Revenue to the Imperial Government for that year only There is no such receipt in 1891-92, and consequently the Imperial Revenue for 1891-92, which is that with which I am now dealing, is reduced by this amount The growth of Land Revenue, however, reduces the actual loss to Rx 266,800, and adding this amount to the sum of Rx 573,800, to which I have just referred, a falling off in Revenue of Rx. 840,600 is accounted for The net result of the increases and decreases under other heads of minor importance is an improvement of Rx 148,000, making the total reduction of Civil Revenue in India in the Estimate of 1891-92 Rx 692,600, as compared with the Revised Estimate of 1890-91 The falling off in sterling Revenue in England is due to the receipts of 1890-91 having been swollen by the interest received by the Secretary of State on a portion of his cash balance and by the sale proceeds of the Ealing Lunatic Asylum

Civil Expenditure (excluding the Railway Revenue Account)

16 The Civil Expenditure in India, as entered in the Budget Estimate for 1891-92 (excluding the Railway Revenue Account), exceeds that of the Revised Estimate of the current year by Rx 537,500, while in the sterling Expenditure there is a reduction of £28,200. The increased Expenditure in India is the net

result of a large number of increases and decreases under particular heads, the most important of which are due to special causes

The chief increase is due to the Famine Grant being now raised to the full amount of Rx 1,500,000, in accordance with the policy announced in the Financial Statement of March 1890 The increase on this account alone amounts to Rx 448,000 There is also an increase of Rx 80,000 on account of a better Opium crop, of Rx 114,300 under Scientific and Minor Departments, due to Census Operations, and of Rx 50,300 under Forests, while there is a reduction in the Indian charge for Interest on Debt (not charged against Railways and Canals) of Rx 355,300 These figures give a net increase of Rx 337,300, and the balance of Rx 200,200 is due to ordinary fluctuations and increases of no special importance, and to that tendency to make a safe Estimate which, perhaps fortunately, appears to be universal. The reduction in the Home Expenditure is mainly due to a less charge for Interest on ordinary Debt

Although the apparent increase of expenditure in 1891-92 is considerable, an analysis of it affords ground for satisfaction The increase under the Famine Grant is a distinct financial gain, and so is the better Opium crop, while the additional cost for the Census is temporary and will not appear in 1892-93 Not the least satisfactory item is the reduction of the charge for Interest on Debt

To the extent of Rx 140,800 this reduction is due to the special payments in 1890-91 on account of the conversion of Rx 8,313,200 of the 4½ per cent debt, which, of course, will not recur in the coming year, Rx 41,600 is due to the lower charge for interest which arises from the conversion, and the balance to the fact that the large surpluses of the years 1889-90 and 1890-91 have, with the exception of the small loan of two crores in 1889-90, rendered it unnecessary for the Government of India to issue fresh loans during the three years 1889-90, 1890-91, and 1891-92 The expenditure on Railways and Productive Canals has been mainly met from surplus revenue, and the charge for Ordinary Debt has been proportionately reduced

The Railway Revenue Account.

17 Under the Railway Revenue Account net receipts in India are expected to decrease by Rx 113,100, and net expenditure in England to decrease by £11,600, as compared with the Revised Estimate of the current year.

There are distinct signs at present of a revival in Railway traffic, and it may be hoped that (excluding Exchange) the Railway Revenue Account will show better results in 1891-92 than in 1890-91. The lower rate of Exchange causes the Railway Revenue Account in the Estimate for 1891-92 to show on the whole less favourable results than in 1890-91, but the falling off due to this cause has already been included in the total increase of Expenditure arising from the fall in Exchange

Military Expenditure

18 Under Army, there is a net decrease of Rx 200,500 in India, and a net increase of £78,700 in England The various changes which account for these results are given at some length in Part II It will suffice to say, in this place, that the continued high Expenditure in England is due to the demands for ordnance stores, including magazine rifles, 12-pr guns, machine guns, and so forth, and that the reduced Expenditure in India is, to the extent of Rx 180,000 in round numbers, due to the higher rate of Exchange for the payment of British troops

Under Military Works there is a decrease of Rx 71,900 in India and of £14,100 in England

Under Special Defence Works there is an increase of Rx 96,700 in India and of £153,800 in England The Special Defence Works have been estimated to cost Rx 5,000,000 in all, and an increase or decrease of Expenditure in any one year is not of much importance, since, sooner or later, the total Expenditure will amount to about that sum It is unfortunate that hitherto the lapses in grants made for the year have generally been so great, the occurrence of lapses burdens the estimates of future years with Expenditure which, from a financial point of view, might more conveniently have been spent in years in which there was a considerable surplus

The total Expenditure on Special Defence Works to the end of 1891-92 is estimated to amount to Rx 3,768,830, leaving Rx 1,231,170 to be incurred in succeeding years

Summary

19 It will be convenient to re-state in a few words the causes which have reduced the large surplus of the current year to what is practically equilibrium between Revenue and Expenditure in the year 1891-92

In the first place (excluding the Railway Revenue Account) there is a reduction in Civil Revenue of Rx 692,600 in India and of £167,700 in England, these reductions are due (1) to the non-recurrence of certain special receipts of 1890-91, (2) to a further falling off in Opium Revenue and in receipts under XXIV Exchange, and (3) to the cessation of the special contribution of Rx 490,000 from Local Governments, which was received in the current year, and they are partially balanced in India by an increase of Rx 223,200 under Land Revenue and by other receipts

There is a considerable increase in Civil Expenditure, which is due to provision being made in connection with the Famine Grant for the full sum of Rx 1,500,000, to the higher cost of Census operations, to a better Opium crop, and to ordinary improvements in administration, balanced, in some degree, by reduction of the charge on account of ordinary Interest on Debt

The Railway Revenue Account shows a slight falling off.

Under Army and Military Works, taken together, the Budget Estimate of 1891-92 shows a slightly lower scale of expenditure, but the improvement practically disappears, if allowance be made for the saving owing to the higher rate of Exchange taken for the payment of British troops, it is proposed to incur a higher rate of Expenditure on Special Defence Works than it has been found possible to maintain in the current year

Finally, there is a fall in the estimated rate of Exchange from 1*s* 6 11*d* to 1*s* 5 25*d*, representing an increase of Expenditure of about Rx 1,000,000

Section IV.—Progress in 1889-90 and 1890-91.

20 In each of the years 1884-85, 1885-86, and 1887-88 the Accounts of the Government of India showed a deficit, the aggregate amount by which Expenditure exceeded Revenue amounting in the three years to Rx 5,217,004 With the object of restoring financial equilibrium various measures were taken at different times These measures included, to the end of the year 1888-89, an increase of the salt duty, the imposition of an import duty on petroleum, the absorption of the Famine Grant, the appointment of a Finance Committee to enforce reductions of Expenditure, and the appropriation by the Government of India of Rx. 640,000 yearly from the Revenue at the disposal of Local Governments. The Accounts of 1888-89 showed a surplus of Rx 37,018, and

though in the Budget Estimate of 1889-90 the surplus was estimated at only Rx 106,000, I was able to say in the Financial Statement of that year, that unless some unforeseen disaster occurred, there was every reason to hope that the lapse of two or three years would show a decided improvement in the financial position of the Government of India As it happens, there has been a very large surplus both in 1889-90 and in 1890-91, but the estimated surplus of 1891-92 is only Rx 115,600, and the remarks already made will have shown that the finances are, in some respects, again passing under adverse influences It, therefore, becomes necessary to review the progress made in the last two years, to take stock of our present position, and to examine our prospects in the immediate future

In this connection, it is all important to determine what has been the growth of income during the past two years from those great sources of revenue which are intimately connected with the general well-being of the country I shall, therefore, compare the Revenue under certain heads as estimated for 1889 90 in the Financial Statement of that year, with the Revenue under the same heads as now estimated for 1891-92 This will give a fairly accurate idea of the general tendency of the growth of Revenue

Growth of Revenue in 1889-90 and 1890-91

21 The following figures give the increases of Revenue since 1889-90 under the heads to which I have just alluded —

Head of Revenue	Increase in the Budget Estimate of Revenue for 1891 92 as compared with the Budget Estimate of Revenue for 1889 90		
	Imperial	Provincial and Local	Total
	Rx	Rx	Rx
Land Revenue	649,900*	357,700	1,007,600
Salt	300,800	12,800	313,600
Stamps	63,100	125,600	188,700
Excise	163,300	63,100	226,400
Provincial Rates		272,900	272,900
Customs	282,900†	—400	282,500
Assessed Taxes	46,200	48,800	95,000
Forest	133,900	107,600	241,500
TOTAL	1,640,100	988,100	2,628,200

* These figures have been adjusted so as to eliminate the temporary disturbing influence of the special contribution of Rx 490,000 from Provincial to Imperial for which credit was taken in the Budget Estimate of 1889 90

† Increase to a slight extent due to additional taxation on imported spirits

The improvement in Revenue that has taken place in the two years is very satisfactory

The Provincial and Local increase, as well as the Imperial, is large

Reduction of the charge for Ordinary Debt and of the charge for Exchange

22 In another respect, also, there has been a substantial improvement. The net Imperial charge in India for Interest on Debt and other Obligations (excluding Debt charged against Railways and Canals) has been transformed in two years from a net outgoing of Rx 145,700 into a net receipt of Rx 216,400, a total gain of Rx 362,100 In other words, the receipts from interest on money lent by the Government of India to Municipalities, &c , now exceed by Rx 216,400 that portion of the yearly charge for Interest on Debt which is not taken against the Capital Expenditure on Railways and Canals

The rise in the rate of Exchange from 1s 4 38d to 1s 5 25d. has given an improvement of about Rx. 1,100,000

Final result

23 If we add together the improvements mentioned in the last two paragraphs, and omit for the present all minor items of increase or decrease, the total gain amounts to Rx 3,102,200 in the two years 1889-90 and 1890-91

As the estimated surplus for 1891-92 is only Rx 115,600, while that of the Budget of 1889-90 was Rx 106,300, it is evident that special causes must have been at work which balance this great improvement, and I shall now proceed to show how the improvement of Rx 3,102,200 has been absorbed or utilised.

In the first place I may mention that the cessation of the special contribution from Local Governments absorbs Rx 490,000 of the improvement

The reduction in net Opium Revenue absorbs a further sum of Rx. 576,900 The falling off in receipts under XXIV Exchange accounts for Rx 485,900 The restoration of the Famine Grant has taken Rx 960,000

Under Military Expenditure of all kinds (Army, Military Works, and Special Defences) there is an increase of £621,600 in England and only a decrease of Rx 610,200 in India (of which Rx 300,000 is due to the effect of Exchange on the pay of British troops) There is also a special charge in 1891-92 of Rx 188,000 on account of the Census In this way the whole improvement of Rx 3,102,200 is practically accounted for The chief permanent gain which we have secured is that we have re-established the Famine Grant We have, in addition, provided for an unexpected loss of Rx 576,900 under Opium, and we have met that loss of Rx 975,900 which was foreseen and which comes from the cessation of the special contribution of Rx 490,000 and the falling off in receipts under XXIV—Exchange All this has been done although none of the reduction in Special Military Expenditure for which I at least hoped in March 1889, has as yet been secured

24. It will be recollected that the object of Part I of the Financial Statement is to present an intelligible outline of our financial position and progress, and that for this purpose it is necessary to omit all minor fluctuations of Revenue and Expenditure, whether favourable or unfavourable, so that the general narrative may not be encumbered with a mass of details During the two years with which I have just dealt there have, as a matter of course, been considerable increases and decreases under particular heads which, to a great extent, balance one another, and to which I have not thought it necessary to refer in detail in this place The more important changes which I have not specially mentioned are an increase of Revenue under Irrigation (Rx 113,200 net), a decrease of Expenditure in cost of Police in Upper Burma (Rx 120,100), increases of Expenditure under Forest (Rx. 62,800), Political (Rx 86,300), and so forth In order to obtain a correct general view of financial progress during the last two years the essential facts which should be borne in mind are that the improvement arising from the very considerable growth of general Revenue under certain important heads, and from the reduction in the charge for debt (not charged to Railways or Canals), and from the rise in Exchange, has been balanced by (1) the cessation of the special contribution from Local Governments, (2) the reduction in net Opium Revenue, (3) the falling off in receipts under XXIV Exchange, (4) the restoration of the Famine Grant, and (5) some increase in Military Expenditure due largely to special demands for Ordnance Stores

All other changes that have taken place may be fairly considered as the ordinary incidents of Indian administration, though some of them have been of considerable financial importance

Section V.—Prospects in the immediate Future.

25 More important, however, than the financial history of the past is the question of our prospects during the next few years

The Budget Estimate of Revenue in 1891-92 has, as usual, been framed with moderation, and though the ordinary growth of income in 1891-92 and 1892-93 may not be so great as in 1889-90 and 1890-91, I see no reason to apprehend at present that we shall have less than the normal rate of increase

Such difficulties as may arise will doubtless be due to special causes War, Famine, a further fall in Opium Revenue, a decrease in Railway traffic, growing Military expenditure, a fall in Exchange—such are the disasters to which Indian finance is always liable War and Famine are evils that might come at any time, but I am unaware of any reason to suppose that War is likely to occur in the immediate future The occurrence of Famine would bring in its train, along with other and greater evils, temporary embarrassment for the finances, but the Famine Grant has now been restored, and the insurance against the permanent financial effects of Famine is ample

26 The Opium Revenue has no doubt fallen largely, and at this moment there are no strong indications of a recovery On the other hand, the fall up to date has already been discounted and provision made to meet the consequent loss of Revenue As the fall has been so great, we may fairly hope that, for the present, we have seen the worst The following figures of the gross and net Revenue under Opium since 1880-81 show the serious influence which the fall in the price of this drug has had on the finances —

	Gross Revenue Rx	Net Revenue Rx
1880-81	10,480,051	8,451,167
1881-82	9,862,444	7,803,001
1882-83	9,499,594	7,216,084
1883-84	9,556,501	7,700,807
1884-85	8,816,469	5,849,440
1885-86	8,942,515	5 884,625
1886-87	8,942,976	6,213,845
1887-88	8,515,462	6,090,758
1888-89	8,562,319	5,964,365
1889-90	8,583,056	6,977,883
1890-91 (Revised Estimate)	7,875,000	5,680,200
1891-92 (Budget Estimate)	7,593,400	5,318,700

27 There are no grounds for anticipating any great falling off in Railway traffic leading to a net loss of Revenue in the Railway Revenue Account At present there are indications of a revival of traffic Railway traffic rises and falls at intervals, and we may hope that the time has now come for improvement

28 If, therefore, we exclude Exchange and Military Expenditure, the prospect before us is decidedly encouraging

Military Expenditure

29 It is impossible to speak with confidence regarding future Military Expenditure of all kinds, or regarding Exchange

In considering our prospects so far as they are likely to be affected by Military Expendiure, I shall, as before, deal with the matter under the three great heads of Army, Military Works, and Special Defences Under Military Works the expenditure is ordinarily limited to Rx 1,000,000 yearly, in recent years there has been a special grant for Upper Burma, and further expenditure amounting to Rx 30,000 yearly has been sanctioned in the current year to assist in providing a better water-supply for cantonments I do not think that any

further considerable increase of Expenditure is likely to occur under this head, and we may even expect a reduction in the special grant which has been made for some years for Military Works in Upper Burma

30 With regard to the Expenditure shown under the head Army, it is not possible to arrive at an equally definite opinion There are certain permanent charges which we know must be incurred from year to year, but it is impossible to say by what amount it may be found necessary to further increase the permanent cost of the Army In the present year there have been additions to Expenditure which add Rx 132,000 yearly to the permanent cost, these additions are composed of a number of items varying in amount from Rx 90,000 for increased pay to Sillahdar Cavalry to Rx 300 as an increase of the grant-in-aid to the Army Temperance Assocation The best conclusion which I can form is that the permanent cost of the Army is likely to increase, that it is impossible to lay down any limit to such increase, but that we may hope that the increase will not be very great, or at any rate very rapid

31 Besides the increase of permanent Expenditure, there are temporary increases of Expenditure which vary in aggregate amount from year to year, but which can never be expected to wholly disappear The more important items of Expenditure of this class are those connected with Frontier expeditions The amount provided on this account in 1891-92 is Rx 155,000, intended to cover the cost of any Chin-Lushai expedition that may be found necessary, and to meet such portion of the expenditure on the Miranzai and Black Mountain expeditions as will not be met in the present year

The expenditure on Frontier expeditions has been high in recent years The following are the figures —

	1886-87	1887-88	1888-89	1889-90	1890-91, Revised Estimate	1891-92, Budget Estimate
	Rx	Rx	Rx	Rx	Rx	Rx
Hazarah Expedition			121,200	3,900	48,000	85 000
Chin-Lushai Expedition			49,100	350,700	200,000	50,000
Sikkim Expedition		15,500	204,100	66,400		•
Miranzai Expedition					47,500	20,000
Zhob Valley Expedition		...			57,100	
TOTAL	...	15,500	374,400	421,000	352,600	155,000

As this expenditure has been so high for some years we shall be unfortunate if it does not now fall off

32 There are also at the present time special demands for re-armament and providing the latest Military inventions. The amount included in next year's Estimate on this account is £688,225

The chief items are £377,000 for magazine rifles and £203,170 for 12-pr guns and ammunition.

It is probable that the 12-pr. guns and ammunition will be provided in the coming year, and if so, this will complete this portion of the supply and will relieve the Estimates of 1892-93 But it is more difficult to say when the magazine rifles will be supplied In the Estimate of the current year £518,000 was entered for magazine rifles, but according to the latest information only £141,000 will be spent, and the balance of £377,000 has consequently been provided in the Estimates of 1891-92.

If the whole of the special Ordnance Stores for which provision is made in the Estimate of the coming year be furnished and paid for within the year, the Estimate of the following year should be materially relieved Judging from past

experience it is improbable that this will be done, and we can, therefore, look forward to only partial relief

33 The total sanctioned Expenditure on Special Defence Works is Rx 5,000,000.

It is estimated that to the end of 1891-92 Rx. 3,768,830 will have been spent, leaving only Rx 1,231,170 for succeeding years Here, also, it is impossible to say that the whole of the money provided in 1891-92 will be spent, and it is doubtful, therefore, if there will be any relief in 1892-93 Sooner or later, the sanctioned expenditure on Special Defence Works must come to an end, and there will then be a relief to the finances of nearly Rx 1,000,000 yearly, unless other expenditure of a similar character should take its place

34 In the Financial Statement for 1889-90 I pointed out that the Military Estimates for that year included special charges of Rx 110,000 for the Sikkim and Lushai Expeditions, of Rx 203,500 for thoroughly equipping at least one Army corps with transport, and of Rx 301,800 on account of magazine rifles and 12-pr guns, and stated that as the original programme of military defences was approaching completion, there was at least some prospect of a material alleviation of existing burdens within the next few years In the two years that have since elapsed that hope has not been realised, as the Military Expenditure in the Estimate of 1891-92 is placed at a higher figure than in the Estimate of 1889-90, if the effect of the rise in the rate of Exchange be excluded

This failure in my anticipations shows the need for caution in any forecast which can now be made, and the only safe conclusion is that the permanent cost of the Army is likely to increase, but that the increase may not be very rapid, that there may be some reduction in 1892-93 of Expenditure on Frontier expeditions, and some reductions in Expenditure on Special Ordnance Stores and Special Defence Works, but that the reduction is not likely to be very great in that year, though it may be considerable in the following year.

Exchange

35 In view of the special Military Expenditure now being incurred, the question of the probable rate of Exchange during the next few years possesses much interest I shall devote a separate Section to questions of a general nature connected with Exchange, but I admit without hesitation that I cannot form such an opinion regarding the rate of Exchange during 1891-92 and 1892-93 as any moderately prudent man would care to act on in matters of business The rise in the price of silver subsequent to the American legislation was evidently pushed higher by speculation than economic considerations justified, and it has been followed by the inevitable reaction On the other hand, that reaction may have gone too far, and there may again be some rise On the whole, the rate of Exchange taken in the Budget Estimate, namely, 1*s* 5 25*d*, seems to me a reasonable one under all the circumstances of the case

The remarks made in paragraphs 25 to 28 have already shown the favourable features of the position, and I have now only to add that so far as can be judged, our financial position during the next two years depends on two factors—Military Expenditure and Exchange It is of great importance to the Indian finances that Exchange should not fall materially below the present rate for a year or two, that is, until we have experienced some relief from the heavy special Military charges which we are now bearing If Exchange falls materially within the next year or two, we may find ourselves in a difficult position, though I believe the difficulties would prove to be only temporary If Exchange does not fall for some time, or if the total Military Expenditure is reduced before it falls, there is no special reason to apprehend financial embarrassment.

Section VI.—Exchange.

36 In the year now about to close an extraordinary rise in the price of silver, and in Exchange, was brought about by legislation in the United States of America, and a fall almost equally great has occurred during the last few months Silver rose from 43⅝*d* per oz in March last to 54⅛*d* per oz in August, it is now 45*d* per oz, and it has been as low as 44⅛*d*

The rise in the average rate of Exchange largely reduced the expenditure of the Government of India, and out of a total surplus of Rx 2,787,100, about Rx 1,726,500 is due to this cause alone

This result, satisfactory so far as it goes, has not been attained without inflicting injury on the commerce of the country For a time, trade between England and India was reduced to mere gambling, the fluctuations in Exchange being so great as to more than counterbalance the effect of the other elements which the trader has to take into consideration It has even been said, with some truth, that at one time it would have been better for the merchant to dismiss his establishment, and confine himself to speculations in silver, his expenses would have been less, and his chances of profit quite as good as in his legitimate business The serious disturbance to the trade and commerce of India which has resulted from legislation in a foreign country shows that in questions connected with the standard of value no country is independent of the action of other nations, and though the inhabitants of countries which use the gold standard are generally unwilling to admit that their standard can possibly alter in value, and refer all alterations in price to causes directly affecting the article sold, this view cannot be justified, the laws which regulate the value of silver equally apply to gold, and if recent legislation in the United States has created a demand for silver and raised its value, the legislation of that and other countries in the past has in the same way created an additional demand for gold and raised the value of that metal In the seven years 1871 to 1877, the average annual net export of gold from the United States was £6,790,000 and in the eight years 1878 to 1885 the average annual net import was £4,886,000 This change indicates a reduction of over £11,500,000 yearly in the supply of gold to countries outside the United States The recent additional demand for silver comes to only about £5,000,000 worth yearly Why should an increased demand for gold, amounting to £11,500,000 yearly not affect the value of gold, while an increased demand of £5,000,000 worth yearly so seriously affects the value of silver? The London banker may be quite satisfied that in every case of fluctuation in the relative value of gold and silver, the latter metal merely rises or falls in price and gold is always the same, but to the mind of the Indian ryot the rupee, instead of the pound sterling, is the one fixed point in an ever-changing world, and gold rises and falls in price in his bazaar like the most vulgar of marketable commodities

Immediate effects of the "appreciation" of silver

37 It is a melancholy reflection that the violent fluctuations which we have experienced in 1890-91 have not resulted in a final settlement of the question Exchange has risen and Exchange has fallen, the legitimate trader has suffered, and the speculator has made his gain or loss as the case may be, while the future of silver is as uncertain as before The only permanent gain is that which has accrued to the student of Political Economy. The great currency question is one which refuses to die out, and as our difficulties must, apparently, continue, until human intelligence or some happy accident has given us a final and satisfactory solution of the problem, it may be well to place on

record the lessons to be learnt from our recent experience, these lessons may be useful to those who come after us

The phrase "appreciation" or "depreciation" of the standard is one which is generally employed without any definite meaning being attached to it, but if the phrase can ever safely be used, it may be applied to the recent rise in the value of silver, since, in this instance, there occurred a manifest rise in the value of the monetary standard of India brought about by an increased demand for silver, and having its origin in legislation and the speculation which accompanied it

In the first place, it may be noted that the recent appreciation of silver was not attended by an immediate and simultaneous fall in all prices and wages measured in silver, and that the subsequent depreciation was not attended by a corresponding rise in all prices and wages The wholesale prices of the articles of international trade felt the influence of the rise in silver at once It was also attended by what is called a trade depression, which would, no doubt, if the appreciation had continued, have extended throughout the country and influenced all prices and wages, except those which are fixed by law or custom It is not, then, the case that an appreciation of the standard is, necessarily and immediately, followed by a corresponding fall in all wages and prices

The fall in the first instance is partial, and there is not that immediate adjustment to the new conditions which would prevent economic disturbance, and leave everybody in the same relative position as before.

A Memorandum on this subject by Mr J. E O'Conor, C I.E, Assistant Secretary to the Government of India, is printed as an Appendix to the Financial Statement

In the next place, the appreciation of silver did not cause a high rate of discount and was not accompanied by a great scarcity of silver in the centres of trade

On the contrary, the accumulation of silver in the Indian Banks was absolutely unprecedented, and the rate of discount was the lowest that has ever been known

We thus see, that appreciation of the standard is not necessarily attended by a positive and manifest scarcity of the metal, leading to a want of current coin to carry on the ordinary transactions of daily life, that it does not affect retail transactions sooner than wholesale transactions, that all prices and wages do not fall simultaneously, that it does not lead to a scarcity of the metal of the standard in the Banks, and is not accompanied by a high rate of discount On all these points the conclusions to be drawn from recent events are in full accordance with the principles of what I may call orthodox Political Economy, and are fatal to the contentions of those who lately argued that there could have been no appreciation of gold, in reliance on certain phenomena which, if they had been able to interpret them correctly, would have proved the exact contrary of that for which they were contending

Importance of the question

38 The question of the future of silver possesses not merely a speculative, but an eminently practical, interest for India. I have long held the opinion that, however distasteful to the majority of men currency discussions may be, and however unwilling we may be to undertake reforms which affect the standard of value, the perpetually recurring evils flowing from a difference of monetary standard between India and the other countries with which her financial and commercial transactions are so important, cannot, and should not, be endured for ever, and that sooner or later a final solution of the problem must be found, and I am unable to discover any permanent remedy for the evils which, day by day and year by year, press themselves upon our attention in India, except either the general adoption of the system of double legal tender or the extension of the single gold standard

Authorities whom we all respect have said that the system of double legal tender is a practical impossibility, and, if I may venture to say so, I agree that the double legal standard is a practical impossibility so long as a majority of those affected are opposed to its adoption, if, however, the principle were accepted generally, the difficulties which now seem so real and practical would, I believe, prove to be purely imaginary

The recent action of the United States has, no doubt, to some extent, raised the price of silver and caused a rise in the rate of Exchange, but what India requires is not a high rate of Exchange rather than a low rate, but some system under which fluctuations in Exchange shall be neither great nor frequent, and shall oscillate round a fixed point In this respect we have, so far, lost rather than gained.

The fallacy of a stimulus to trade

39 It is held by some that a low rate of Exchange, or at any rate a falling rate, stimulates exports from India and is beneficial to the country, and, for proof of the correctness of their opinions, they point to the course of trade as it ebbs and flows daily before our eyes With all deference to my friends who hold this opinion, I believe that it is one of the greatest delusions that ever gained possession of the human mind Things are not always as they seem to be, and though we can all see the sun rise in the East and set in the West, we do not in the present day believe that the sun revolves round the earth once in every period of twenty-four hours Trade between different countries is essentially a barter of goods for goods, and its extent and nature are determined, in the long run, not by the standard of value in use in either country, but by the comparative cost of production of commodities in these countries. Nor can I discover any good ground for the belief that the Native of India must be able to get more piece-goods for his wheat, because his rupee will purchase a smaller quantity of gold, or, what is the same thing, because the British sovereign will purchase a larger quantity of silver That trade between different countries ebbs and flows in accordance with the fluctuations in Exchange is a fact which falls within our daily experience, and is wholly in accordance with theory, but I have yet to learn that the total quantity of water discharged into the sea by a river is dependent on the tides at its mouth, and that the greater the strength of the tides the larger the total average volume of discharge The current may run into greater velocity when the tide is falling, but the additional volume of water poured into the sea is only the same as the volume which was forced back when the tide flowed the other way The truth is that the apparent stimulus to, or apparent check on, exports which accompanies a fall, or rise, in Exchange is followed in each case by a reaction of precisely equivalent magnitude, or is itself the reaction which naturally follows a previous check or stimulus It will probably be a surprise to most persons to learn that the total fluctuations downwards of Exchange since 1873 very slightly exceed the total fluctuations upwards, the difference being, I believe, not more than 3 per cent While repudiating the theory that trade between England and India is benefited by the absence of a common monetary standard I do not deny that there is such a thing as a good standard of value and a bad standard of value, or hold that the question as to what is the best standard is of no practical importance What I contend for is that the theory of a beneficial stimulus to trade owing to fluctuations in Exchange between countries having different standards of value, is an untenable and mischievous delusion A sudden rise in Exchange, such as we had this year, will unquestionably check business for a time, and cause a depression of longer or shorter duration But trade in time must adjust itself to the new scale of

prices and will then proceed as before The existence of the Indian Tea Gardens depends not on the relative value of gold and silver, but on the fact that the people of England want tea and are willing to give iron, coal, or piece goods in exchange for it An alteration in the relative value of gold and silver neither weakens their desire for tea nor reduces the amount of goods which they are willing to give in exchange for it, and cannot, therefore, in the long run, either stimulate or check the production of that article in India

The Future

40 The task which the United States has undertaken of raising the price of silver by purchasing yearly a fixed though large quantity of that metal, is one which, if undertaken by any other nation, would, I feel convinced, result in disaster, but so great is the wealth of that country and so rapid its growth, that it would not be safe to say that its efforts must fail We cannot blame the United States for adopting the course which seems best for its own interests, but I venture to think that it would have been better to at once adopt free coinage of silver No doubt the people of the United States are warned in some quarters that the adoption of free coinage of silver will lead to the loss of their gold and end in financial ruin, but the same authorities not unfrequently warn India that her prosperity depends on her retaining the silver standard, and I know no reason why such different results in the case of the two countries should spring from the same cause. India uses the silver standard, but, though gold does not commonly circulate as money, she possesses an enormous quantity of that metal, and our experience shows that the silver standard gives rise to no difficulties in the interior of the country, and that the evils from which we suffer spring from the fact that we have large commercial and financial transactions with countries that have a different standard The Foreign trade of the United States is but a small fraction of its total trade, and there is no civilised nation in the world which is more independent of the foreigner

If the United States should adopt free coinage of silver, it is possible that in time the other nations of the American Continent would follow its example, but whether they did so or not, I should expect that the adoption of free coinage by the United States would lead to much greater stability in the relative value of gold and silver than we have experienced in recent years, though I am unable to say what the relative value of the two metals might prove to be, under such a system. In that case it would probably be best for India to maintain the free coinage of silver for an indefinite period in the hope that one day a final solution would be obtained.

41 On the other hand, if the United States should abandon its attempts to maintain silver as a monetary standard and should put a stop to its purchases of that metal, a position of serious danger would be created for India So long as any reasonable hope of a satisfactory settlement of the currency question remains, I think it would be unwise for India to adopt a gold standard, but the circumstances would be entirely changed if the United States altogether abandoned silver, and the question whether India should not, in that case, simultaneously close her Mints to silver is one that deserves serious consideration I have no right to commit the Government of India to any opinion on the subject, but it is my belief that in case of necessity the gold standard could be introduced into this country, and that if America altogether abandons silver, it would probably be best that India should change her standard. The risks would be considerable and the sacrifices heavy, but almost anything would be better than to accept violent and continual fluctuations in Exchange as our inevitable lot for all time, with the prospect of a fall in the value of silver of quite indefinite

amount I mention the matter not because there is any intention of taking steps in this direction at the present time, but because it is right that the Government of India and the Indian public should clearly understand what they may have to face in the future, and that they should make up their minds as to the course to be followed under certain conditions If the United States abandons silver as a monetary standard, the disease will have run too far to be stayed by mere palliatives, and the patient may any day be called on to choose between a difficult operation and life long disease If such a change is ever made, it will be found easiest and safest to adopt a gold standard at or about the exchange of the day, rather than to attempt to establish a higher rate The great mass of the currency in ordinary use in India would continue to be silver as at present

The adoption of a gold standard by India would probably be attended with very serious consequences for Western nations, but if, in this matter, they look only to what they conceive to be their own interests, they cannot reasonably object to India following the same course

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1889-90

1 The surplus anticipated for the year 1889-90 in the Revised Estimate of that year was Rx 1,809,700 The surplus shown by the Accounts, which are now closed, is Rx 2,612,033 The actual surplus does not differ materially from that announced in Parliament by the Under-Secretary of State for India in August last

2 Explanations of the variations under the different heads will be found in the Appropriation Report published in the *Gazette of India* of the 7th March 1891 The following statement gives the general result of a comparison between the Revised Estimates and the Accounts of the year —

		Revised	Accounts	Accounts Better	Accounts Worse
REVENUE					
India	Rx	84,155,300	84,598,760	443,460	
England	£	331 700	335,768	4,068	
Exchange	Rx	149,300	150,675	1 375	
TOTAL	Rx	84,636,300	85,085,203	448,903	
EXPENDITURE					
India—					
Imperial, Provincial, and Local	Rx	60,603,900	60,111,809	192 091	
Adjustment of Provincial and Local Surplus or Deficit	Rx	352,500	548 996		196,496
England	£	15 082,900	14 848,923	233,977	
Exchange	Px	6,787,300	6,663,442	123,858	
TOTAL	Rx	82,826,600	82,473,170	353,470	
SURPLUS	Rx	1,809 700	2,612,033	802,333	

3 The Revenue in India exceeded the amount taken in the Revised by Rx 443,460, and the Expenditure in India was less by Rx 192,091 Of this total improvement of Rx 635,551, Rx 196,496 occurred in the Provincial and Local section of the Accounts The improvement in the Imperial section was Rx 439,055 Adding to this the increase of Revenue of Rx 5,443, including Exchange, and the saving in Expenditure of Rx 357,835, including Exchange, which occurred in England, we get the total Imperial improvement of Rx 802,333

4 The improvement in the Revenue in India, Rx 443,460, occurred chiefly under the Principal Heads of Revenue, the total of which was more by Rx 437,013, of this amount, the sum of Rx 164,099 was due to larger realisations of Land Revenue, and the remainder was fairly equally distributed over the other heads, with the exception of Salt, the Revenue under which was slightly less than the Revised Estimate Of the other groups of heads, Railways and Civil Departments show increases of Rx 102,177 and Rx. 38,051, while Military and Miscellaneous show decreases of Rx 78,630 and Rx 62,586, the variations in the other groups are unimportant

5 Of the decrease of Rx 192,091 in the Expenditure in India, more than half occurred under the group Direct Demands on the Revenue, the chief decreases appearing under Opium and Forests The remainder of the saving in Expenditure was distributed over the other groups, only two showing a larger

Expenditure than that of the Revised Estimate, namely, the Railway Revenue Account and Post Office, Telegraph, and Mint

6 The difference between the Revised Estimate of Expenditure in England and the actual Expenditure, with the Exchange on it, amounts to Rx 357,835 The saving is spread over nearly all the heads, the more important being Army, Rx 249,881, and Special Defence Works, Rx 63,355

7 It will be observed that the difference between the Revised Estimate and the Actuals is as usual on the side of safety, there having been a net improvement of Rx 802,333 The reasons why the Revised Estimate always errs on the side of caution, were explained in the Budget Statement for last year, Part II, paragraph 4

8 The Expenditure on Railways and Canals not charged against Revenue was also less than that taken in the Revised Estimate, the difference being Rx 294,710, of which Rx 271,742 fell under Railways and Rx 22,968 under Irrigation Works This difference does not affect the amount of the surplus of the year

Section II.—Revised Estimates of 1890-91.

9 In the following statement the Budget and Revised Estimates for 1890-91 are compared —

		Budget	Revised	Revised Better	Revised Worse
REVENUE					
India	Rx	84,576,100	84,799,300	223,200	
England	£	245,500	358,100	142 600	
Exchange	Rx	110,500	126,100	15,600	
TOTAL	Rx	84,932,100	85,313,500	381,400	
EXPENDITURE					
India—					
Imperial Provincial and Local		62,335,700	61 902 700	433 000	
Adjustment of Provincial and Local Surplus or Deficit		—757,700	—312,800		444 900
England	£	15,919,800	15 801,100	118 700	
Exchange	Rx	7,163,900	5,135 400	2,028 500	
TOTAL	Rx	84,661,700	82,526,400	2,135 300	
SURPLUS		270,400	2,787,100	2 516 700	

10 It will be seen that a surplus of Rx. 2,787,100 is now expected, though in the Budget Estimate the surplus was only Rx 270,400 This result is chiefly due to the rise in the rate of exchange

1890-91 Revenues in India Heads in which the Revised Estimate exceeds the Budget

11 The Revenue in India is now expected to be Rx 223,200 more than anticipated last March

The group "Principal Heads of Revenue," excluding Opium, shows an improvement of Rx 778,900, but the net improvement is less owing to large decreases of Revenue under certain heads The following are the more important increases over the Budget figures which are now expected —

	Rx
Salt	219,700
Stamps	61,200
Excise	79,200
Provincial Rates	126,000
Customs	161,400
Mint	120,000
Irrigation	136,200

These increases are to a large extent due to the general progress of the country, with the exception of that under Mint, which is due to the unusually large amount of bullion presented for coinage.

1890-91 Revenues in India ... heads in which the Revised Estimate falls short of the Budget.

12 The following are the heads under which the more important decreases occur —

	Rx
Opium	328,300
XXIV—Exchange	313,500
State Railways	172,500
Army Receipts	126,000

Of the falling-off in the revenue from opium, Rx 200,000 occurs in Bombay, and is due to a small extent to the number of chests exported being less than was anticipated, but chiefly to the reduction of the export duty from R650 to R600 a chest from 5th July last A reduction of Rx 132,300 occurs in Bengal, and is due to the heavy decline in prices at the monthly sales

The diminution of the receipts, which appear under XXIV—Exchange, is partly due to the rise in the rate of exchange during the year, and, partly, to diminution in the capital transactions of the railways concerned

The reduction in the State Railway receipts is explained by a falling-off in goods traffic during a portion of the year The falling-off in traffic was partly due to an inferior winter harvest in some provinces, and partly to the temporary rise in exchange and the great and rapid fluctuations which occurred The traffic on the railways generally has lately recovered The receipts of Guaranteed Railways were also low during the earlier part of the year, but the recent improvement in traffic has been sufficient to justify a somewhat higher estimate of net receipts

The diminution in Army Receipts is due to the discontinuance of the employment of State agency for the supply of malt liquor to the British Troops in Bombay and Madras this experiment involves an almost corresponding reduction in charges

1890-91 Revenue in England.

13 The increase of Rx 158,200 in the Revenue in England, including Exchange, occurs chiefly under Interest, Rx 130,000, and Medical, Rx 40,700 The former of these is due to the Secretary of State having had a large cash balance and having been able to invest portions of it temporarily at high rates of interest The latter is due to a special receipt from the sale of the Ealing Lunatic Asylum

1890-91 Expenditure in India.

14 The Expenditure in India is now expected to be less by Rx 433,000 than was estimated last March This is the net result of a number of variations from the figures of the Budget The more important are the following —

Expenditure less		*Expenditure more*	
Opium	110 000	Interest	138,200
Police	124,200	Political	74,400
State Railways—Working Expenses	233,900	Military Works	64,700
Guaranteed Railways—Surplus Profits, &c	53,300	Civil Works	60,100
Special Defence Works	162,500		

Heads of Expenditure in India in which the Revised Estimate is less than the Budget.

15 The saving in the Opium Expenditure is caused by the produce of the season's crop having been considerably less than seemed probable last March.

The fact that some of the Local Governments provided in the Budget for certain measures for improving the organisation and working of the Police, which have not yet been carried out, accounts for a portion of the saving under Police. There has also been a considerable saving in Upper Burma,

where three battalions of Military Police were converted into Regiments of the Madras Army, three battalions of that Army being at the same time disbanded

The smaller Expenditure on State Railways is an accompaniment of the diminution in the receipts, and the decrease in Surplus Profits of Guaranteed Railway is due to the slack traffic of the earlier part of the year The recent recovery in traffic will increase the surplus profits payable next year

The reduction of Expenditure on Special Defence Works means that the progress of some of the works has not been so great as was intended

Heads of Expenditure in India in which the Revise Estimate is higher than the Budget

16 The increase under Interest is in consequence of the considerable success which attended the offer made in Notification No 3117, dated 25th June 1890, for the conversion of the 4½ per cent Loans of 1878 and 1879 into the 4 per cent Loans The amount converted on the terms offered is Rx 8,313,200, of which Rx 5,139,690 was held in England and Rx 3,173,510 in India The payment of commission, and the payment in advance of the half per cent difference in the rate of interest for the remainder of the term of the loan, with the changes in the dates on which interest becomes payable, result in an increase of the charges of this year The benefit will be reaped in future years in a reduction of the interest charge by Rx 41,566 yearly

The larger portion of the increase under Political is accounted for by a portion of the subsidy of the Amir of Afghanistan due in 1889-90 having been paid in arrears in the present year Increased political expenditure was also sanctioned after the Estimates of the year had been framed, chiefly in Biluchistan

The increase under Military Works is due to the maintenance of the Frontier Roads having been charged to this head, to the Military Works share of the expenditure on the Quetta Water Works, Rx 49,900, being paid this year, although the Budget did not provide for it, and to an additional grant made during the course of the year, in consideration of the lapses of the preceding year

The increase under Civil Works occurs in the Provincial-Local Section of the Accounts

Adjustment of Provincial Surplus or Deficit

17 The entry of Rx 444,900 on account of "Adjustment of Provincial and Local Surplus or Deficit" in the statement in paragraph 9, means that a net improvement of this amount has occurred in the Provincial-Local Section of the Accounts, and must therefore be deducted to arrive at the Imperial improvement

1890-91 Sterling Expenditure in England

18 The Expenditure in England is expected to be less by £118,700 than the Budget Estimate The only important decreases occur under Special Defence Works £125,500, Civil Furlough and Absentee Allowances £41,000, and Army £30,300 The net result of the other decreases and increases causes a slight diminution of the savings just mentioned

The saving under Special Defence Works is due to the progress made in supplying the guns and other stores for the works being less than was anticipated

The diminution of sterling Expenditure under Civil Furlough allowances is due to a large number of officers electing to draw their absentee allowances in India, in consequence of the market rate of exchange being higher than the official rate The counterbalancing increase in Indian charges is distributed over the Expenditure of the departments to which the officers belong

The saving under Army is due to the non-supply of Magazine Rifles and Ammunition Expenditure on this account, amounting to £377,000, is postponed from this year and provided for in the Budget Estimate of 1891-92 Nevertheless, the total saving on Military stores in the Revised Estimate is

only £49,900 This result is due to the expenditure for Martini-Henry Rifles and other Ordnance stores having been much larger than was intended when the Budget Estimate for 1890-91 was framed. The non-receipt of the Magazine Rifles rendered it necessary to incur heavy expenditure (£319,166) in the purchase of Martini-Henry Rifles and Carbines

1890-91 Exchange on sterling expenditure

19 The Exchange on Expenditure in England shows an improvement of Rx 2,028,500 This large saving is due to the rise in the rate of Exchange during the year The rate assumed for the Budget was 1*s* 4 552*d* = one rupee The average rate for the year is now expected to be 1*s* 6 113*d* = one rupee

Section III.—Budget Estimates, 1891-92.

20 The following table contrasts the figures of the Budget Estimate for 1891-92 with those of the Budget Estimate for 1890-91 —

		1890-91	1891-92	1891-92 better than 1890-91	1891-92 worse than 1890-91
REVENUE					
India	Rx	84,576,100	85,729,500	1,153,400	
England	£	245,500	212,600		32,900
Exchange	Rx	110,500	83,200		27,300
TOTAL	Rx	84,932,100	86,025,300	1,093,200	
EXPENDITURE					
India—					
Imperial, Provincial, and Local	Rx	62,335,700	64,516,000		2,180 300
Adjustment of Provincial and Local Surplus or Deficit	Rx	—757,700	—828,400	70,700	
England	£	15,919,800	15,972,100		52,300
Exchange	Rx	7,163,900	6,250,000	913,900	
TOTAL	Rx	84,661,700	85,909,700		1,248,000
SURPLUS	Rx	270,400	+115 600		154,800

1891-92 Revenues in India

21 The Revenue in India is expected in 1891-92 to exceed the Budget Estimate for 1890-91 by Rx 1,153,400 This is the net result of increases under most of the heads of revenue, counterbalanced by decreases in a few heads

The more important increases are—

	Rx
Land Revenue	524,900
Salt	110,000
Stamps	113,300
Excise	109,200
Provincial Rates	181,500
Customs	139,800
Assessed Taxes	51,600
Forests	96,700
Interest	64,700
State Railways	882,700
Irrigation	125,600

While the only important decreases are—

	Rx
Opium	609,900
XXIV—Exchange	402,100
Guaranteed Railways	162,000
Army	176,000

22 The more important heads under which an improvement is expected, will be noticed in Section IV, and it will be sufficient to say here that, excepting Land Revenue, Provincial Rates, Interest, and State Railways, the increases anticipated are normal improvements in revenue Most of the increase in Land Revenue and Provincial Rates is due to Settlement and Survey Operations Rx 38,025 of the increase under Interest is due to the increase of the Paper Currency investment by one crore The inclusion of the gross receipts of the South Indian Railway, which became a State Railway on 31st December 1890, for twelve instead of three months, and of those of the Bengal and North-Western Railway in consequence of its being now worked as one undertaking with the Tirhoot Railway, and the completion of the Bengal-Nagpur Railway, account for the whole of the increase in State Railway Revenue The failure to realise the increase in Railway Revenue, which was expected in 1890-91, renders it unsafe to estimate for an increase, as compared with the Budget of 1890 91, in Railway receipts *Heads of Revenue in India in which increases are expected*

23 The fall in the Opium Revenue in Bombay, Rx 200,000, is due to the reduction of the duty on Malwa Opium, and in Bengal, Rx 416,000, to the fall in price of Bengal Opium *Heads of Revenue in India in which decreases are expected*

The falling-off in the receipts under XXIV—Exchange is due partly to the rate of exchange assumed for 1891-92 being higher than that assumed last March for 1890-91, and partly to the capital transactions of the Railways in connection with which these receipts mainly arise being smaller

The larger part of the decrease under Guaranteed Railways is nominal, being due to the transfer of the South Indian Railway to the category of State Railways The remainder occurs on the Great Indian Peninsula Railway, the traffic on that line has been so slack this year that it is not deemed safe to estimate as high a revenue for 1891-92 as was taken for 1890-91

The decrease under Army is due to the cause mentioned in para 12

24 The Revenue in England is expected to be less than the Budget Estimate of 1890-91 by £32,900 This is due to the fact that it is not expected that the Secretary of State will be able to make temporary loans to the same extent as this year *1891-92 Revenue in England*

The diminution in the receipts from Exchange on sterling Revenue is due chiefly to the rate of exchange for 1891-92 being taken at a higher rate than for 1890-91

25 The expenditure in India in 1891-92 is expected to be Rx 2,180,300 more than that estimated for 1890-91 The more important increases are — *1891-92 Expenditure in India Heads in which the expenditure is expected to be more than that estimated for 1890 91*

	Rx
Land Revenue	174,200
Forests	58,700
Law and Justice—Courts	83,200
Scientific and Minor Departments	106 600
Protective Railways	975,000
Construction of Railways (charged to Revenue)	205 700
State Railways—Working Expenses	558,200
Railway Interest on Debt	132,000
Irrigation, Minor Works	99,200
Civil Works	438,700

The increase under Land Revenue occurs in Madras, Upper and Lower Burma, Bengal, and Bombay Of the increase in Madras, Rx 80,900, the sum of Rx 65,000 is Local, caused by larger allowances to District and Village Officers, and the rest is due to the intended appointment of additional Subordinate Magistrates to relieve Tahsildars of Magisterial work, and to the increase of the staff of the Department of Land Records and Agriculture The increases in Upper

Burma, Rx 31,400, and Lower Burma, Rx 10,800, are mainly for Surveys, which will ultimately prove remunerative, the charges for collection also rising with the receipts In Bengal, the increase of Rx 26,900 is mainly for Survey and Settlement, the charges for the improvement of Government estates being also raised The increase of Rx 17,100 in Bombay occurs in the Department of Land Records and Agriculture and its subordinate establishments

The increase under Forests follows the extension of the operations of the Department, about Rx 20,000 of it being, however, due to a re-organisation of the staff of the Department which has been deemed necessary for its proper working and extension The Revenue is expected to increase more than the Expenditure.

The increase under Law and Justice is caused by larger establishments being required for the prompt dispensation of justice

The Census charges account for the increase under Scientific and Minor Departments These are estimated to amount to Rx 188,000 in 1891-92 against Rx 85,000 in the Budget of 1890-91 (the latter being reduced in the Revised to Rx 74,700) The corresponding charges of the last Census in 1881 were—

in 1880-81 . . .	Rx 30,198
in 1881-82 . .	Rx 158,640

The total cost of the Census of 1881 amounted to Rx. 220,241 The estimate of the total cost of the present Census is about Rx 270,000

The increased expenditure on Protective Railways is a consequence of the decision of the Government, as explained in para 16 of Part I, to restore the Famine Grant to the full original amount of Rx 1,500,000 The Famine Grant was partially restored last year and a part of the increase of Rx 975,000 under Protective Railways is counterbalanced by a reduction of Rx. 524,500 under Reduction of Debt it has been decided to devote the Grant to the construction of Protective Railways rather than to direct reduction of debt

The increase under Construction of Railways, not charged to the Famine Grant or to Loans, is Provincial and Local, and is for the Haiderabad-Umarkot Railway in Bombay, and the Mayaveram-Mutupet Railway in Madras

The increase in the working expenses of State Railways is due to the transfer of the South Indian Railway to the State, to the inclusion under this head of the Bengal and North-Western Railway, and to the larger mileage of the Bengal-Nagpore Railway

The larger interest charges for Railways are due to the increase in Capital Expenditure during the year This increase in the charge for interest represents a transfer from the interest on Ordinary Debt, which is estimated to be less in 1891-92 than the Budget Estimate for 1890-91 by Rx. 197,700. Of this reduction Rx 41,566 represent the gain next year by the conversion operations mentioned in paragraph 16, and the remainder is due to the transfers from Ordinary to Public Works Debt.

The increase under Irrigation, Minor Works, occurs in Burma, Upper and Lower, and the Punjab

The increase under Civil Works occurs in the Provincial and Local section of the Accounts, and indicates that the resources at the disposal of the Provincial Governments have increased

1891-92 Heads of expenditure in India in which the expenditure is expected to be less than the Estimate of 1890-91

26 The only important decreases of expenditure in India are—

	Rx
Interest on Ordinary Debt	197,700
Reduction of Debt	524,500
Army	240,500
Special Defence Works	65,800

The first two are explained above in the portions of the preceding paragraph relating to Protective Railways and Railway interest charges

The decrease under Army is due mainly to the rise in the rate of exchange, for the conversion into rupees of the pay of the British troops, and to less expenditure being expected on Frontier expeditions and on preparations for speedy mobilization.

A smaller grant for Special Defence Works has been given in 1891-92 than in 1890-91, because experience shows that the works cannot be carried out so fast as has been assumed in past years.

Adjustment of Provincial Balances

27 The increase in the deductions shown in the table in paragraph 20 on account of the "Adjustment of Provincial and Local Surplus or Deficit" is due to the Provincial Governments proposing to spend from their accumulated balances next year somewhat more than what they proposed to spend this year

1891-92 Sterling expenditure in England

28 The increase in the Expenditure in England, as shown in the table in paragraph 20, is £52,300 The important heads of increase are—

	£
Marine	64,300
Superannuations	71,500
Interest on Debt, State Railways	140,500

and of decrease—

Interest on Ordinary Debt	75,100
Guaranteed Railway—Interest	222,100

Heads of expenditure in England in which increases are expected

29 The increase under Marine is in consequence of the proposed payment of a subsidy of £60,000 to the Admiralty for manning and maintaining Indian Government Defence vessels This represents the cost of the officers and men required to man the two turret ships, the two gun-boats, and the seven torpedo boats which have been constructed to aid in the defence of the Indian Ports It was at first proposed to man these vessels from the Indian Marine establishments, but it was ultimately decided that it was preferable that the Royal Navy should furnish the officers and men required, and that a subsidy should be paid to the Admiralty

The increase under Superannuations is due to the grant of a minimum rate of exchange of 1*s* 9*d* for the payment of pensions fixed in rupees, and to the increase of the pension list

The interest on the stock issued to provide funds for the purchase of the South Indian Railway accounts for the increase under State Railway Interest

Heads of expenditure in England in which decreases are expected

30 The decrease in the interest on Ordinary Debt is due to transfers to the Railway Debt

The decrease under Guaranteed Railway Interest is caused by the purchase by the State of the South Indian Railway

1891-92 Exchange on sterling expenditure

31 The saving of Rx 913,900 in the Exchange on Expenditure in England is explained by the difference in the rate of exchange adopted in the two years, namely, 1*s* 5 25*d* as against 1*s* 4 552*d*

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE

32 The Estimates of Land Revenue for 1890-91 and 1891-92 and the

actual receipts for the three preceding years are shown in the following statement —

	Accounts 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue, including that due to Irrigation	23,791,847	23,687,445	24,671,165	24,562,500	24,635,500	25,155,500
Expenditure	3,486,685	3,513,957	3,624,194	3,713,400	3,703,900	3,887,400
Net	20,305,162	20,173,488	21,046,971	20,849,100	20,931,600	21,268,100

These figures show that the rise in this most important Revenue head continues The Revised Estimate of Revenue for 1890-91, though it is higher than the Budget Estimate, is not quite equal to the specially high Actuals of 1889-90, but the Budget Estimate for 1891-92 exceeds that for 1890-91 by Rx 593,000

The Land Revenue in Bengal, Assam, and the small tracts administered directly by the Government of India is practically stationary In all the other provinces it is increasing, and notably in Burma, the North-Western Provinces and Oudh, Bombay, and the Central Provinces

In Lower Burma an increase of Rx 65,000 over the Budget of 1890-91 is expected in 1891-92, of which Rx 48,000 is anticipated in the Revised Estimate Of the total increase about Rx 30,000 is due to increased rents for fisheries, and the remaining Rx 35,000 is caused by the extension of surveys and the consequent assessment of lands which have hitherto escaped payment of revenue

In Upper Burma the increase anticipated is Rx 81,000, of which Rx 56,000 will be secured in the present year according to the Revised Estimate The restoration of order, survey and assessment operations, and more efficient administration, account for the improvement After 1891-92 the increase is expected to be at a still higher rate as settlements are completed

The increase expected in the North-Western Provinces and Oudh is Rx. 195,800, of which Rx 100,000 in round numbers is due to settlement operations, and the remainder to the collection of arrears for the current year, in which the Revised falls short of the Budget Estimate

For Bombay the increase is Rx 148,400, of which Rx 137,000 will be secured in the present year according to the Revised Estimate The causes are Survey Settlement operations and the opening of irrigation works.

In the Central Provinces an increase of Rx 28,500 is anticipated The cause is the progress of Settlement operations

OPIUM

33 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	8,515,462	8,562,319	8,583,056	8,203,300	7,875,000	7,593,400
Expenditure	2,424,575	2,597,905	1,605,107	2,304,800	2,194,700	2,274,600
Net	6,090,887	5,964,414	6,977,949	5,898,500	5,680,300	5,318,800

The fluctuations in the figures of Revenue, of Expenditure, and of net Revenue indicate the difficulty of framing accurate estimates under this head.

The receipts in Bengal in the current year will be Rx. 132,300 less than was estimated last March The prices realized at the monthly sales have fallen during the year, from an average of R1,074 a chest at the sale of April last to an average of R1,001 at the sale of the current month

The receipts in Bombay will also be less this year than was expected This is due, to a small extent, to the number of chests exported having been smaller than the estimate made in March last, but chiefly to the reduction of duty from R650 to R600 a chest in July last This reduction appeared necessary in view of the great competition in China of the indigenous drug

The expenditure consists chiefly of payments for the Opium crops in the Behar and Benares Agencies As the crop of the current year has proved to be a smaller one than was expected when the last Financial Statement was prepared, the expenditure this year will be Rx 110,000 less than the estimate The estimate of expenditure for next year is taken lower than that for 1890-91 by Rx 30,200.

If the forecast of the crop proves correct, the Opium Reserve will stand as follows —

31st December 1891	chests	18,770
31st „ 1892	„	18,300

SALT

34 The figures of Revenue and Expenditure are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	6,670,728	7,675,634	8,187,739	8,233,500	8,453,200	8,343,500
Expenditure	410,704	412,979	412,766	453,000	437,700	466,900
Net	6,260,024	7,262,655	7,774 973	7,780,500	8,015,500	7,876 600

The Revised Estimate for this year is Rx 219,700 higher than the Budget Estimate The Estimate for next year is only Rx. 110,000 higher than the Budget Estimate of this year It is necessary to take the receipts for next year somewhat lower than they are now expected to be in the current year, because the cash receipts in Madras have been unduly raised this year, owing to the purchasers having availed themselves to a much smaller extent than usual of the permission to defer payment of duty for six months on lodging security

35. The subjoined table gives the consumption of salt in maunds in each year since 1882 83

Years	Total consumption of salt	Total consumption excluding Burma	Total consumption excluding Burma, Trans-Indus, and other lightly taxed salt
1882-83	29,848,273	28,719,755	28,140,182
1883-84	30,724,745	29,338,652	28,801,485
1884-85	33,034,081	31,347,056	30,629,054
1885-86	31,729 313	30,606,425	29,937,701
1886-87	33,772,033	32,198,347	31,496,564
1887-88	33,117,827	31,186,605	30,478,060
1888-89	31,394,857	31,080,704	30,306,800
1889 90	33,086,400	31,896,631	31,068,494
1890-91	33,141,000	31,710,000	31,004,000

For the year 1890 91 these figures are based on the actual consumption of salt to the end of February 1891, for March an estimate is made based on the experience of past years

36 Excluding Burma, where the rate of duty is only R1 per maund, the consumption of the current year promises to be slightly below that of 1889-90. It is also less than that of 1886-87, and it is only a little more than one per cent in excess of the consumption of 1884-85, a year in which the consumption was distinctly above the average of the time Including Burma the consumption of this year will be only fractionally in excess of that of 1889-90, and the consumption of that year was also only a trifle more than that of 1884-85

STAMPS.

37 The figures are—

	Accounts, 1887 88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	3,876,298	3,927,088	4,087,908	4,034,900	4,096,100	4,148,200
Expenditure	163,414	154,172	134 373	14[illegible],100	132,000	132,400
Net	3,712,884	3,772,916	3,953,535	3,891,800	3,964 100	4,015,800

Revenue tends steadily to increase under this head

EXCISE

38 The figures are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	4,534,655	4,705,346	4,891,894	4,844 500	4,923,700	4,953,700
Expenditure	127,078	137,941	156,739	172,600	176,800	188,700
Net	4,407,577	4,567,405	4,735,155	4,671,900	4,746,900	4,765,000

The Revenue from Excise continues to increase, the increase is the consequence partly of general prosperity and partly of more efficient administration resulting in the diminution of illicit practices and the consequent levy of duty on a larger proportion of the total amount of spirit and drugs consumed in India The Province in which the increase of Revenue is the largest is Madras, which is also the Province in which the administration has been described as the most efficient and the best adapted to secure the objects to which the administration should be directed.

CUSTOMS

39 The figures are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,348 837	1,332,784	1,506,686	1,561,100	1,722,500	1,700,900
Expenditure	134,891	133,897	135,021	138,600	136,600	140,600
Net	1,213,946	1,198,887	1,371,665	1,422,500	1,585,900	1,560,300

The Revenue in the current year is now expected to be considerably higher than the Estimate made last March The improvement occurs chiefly in Burma and Bengal, there being a smaller increase in Bombay and a decrease in Madras The increases occur, in Burma entirely, and in Bengal chiefly, under Exports The rice harvest has been good in both these Provinces, and there has been a very active demand for export, mainly in consequence of the failure of the rice crop in Japan, which, in ordinary years, competes with Indian rice in the European and American markets It is considered safe to anticipate that most of the increase secured this year will be retained next year, and the Revenue for 1891-92 has been estimated at only Rx 21,600 less than the Revised Estimate for 1890-91

For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

	1886-87	1887 88	1888-89	1889-90	1890-91
	Rx	Rx	Rx	Rx	Rx
Arms, &c	18,500	18,200	20,200	19,500	23,556
Malt Liquor	8,600	10,400	12,700	13,900	15 863
Cider and other fermented Liquors	100	100	100	200	150
Spirits	350,900	375,800	405,500	403,100	446,364
Wines, &c	38,500	42,500	41,100	40,200	43 025
Petroleum . . .			97,100	131,200	128,182
TOTAL	416,600	447,000	576,700	608,100	657,140

In the export revenue there has been a considerable increase in the te months of the present year The figures are —

	Rx
1886-87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000
1890-91	616,177

The increase of the duty realised on spirits deserves notice It is due to th enhancement of the duty mentioned in paragraph 29, Part II of the Financi Statement of last March The quantity imported has slightly decreased, bein 883,135 gallons in the past ten months of this year as compared with 885,0E gallons in the same period of 1889-90

ASSESSED TAXES.

40. The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget I stimate, 1891-92
	Rx	Rx	Rx	Rx.	Rx	Rx
Revenue . .	1,431,436	1,520,940	1,595,274	1,558,700	1,603,500	1,610,3c
Expenditure .	28,679	27,128	27,681	31,200	29,500	31,60
Net .	1,402,757	1,493,812	1,567,593	1,527,500	1,574,000	1,578,7c

FORESTS

41 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx.
Revenue	1,124,125	1,349,047	1,486,303	1,414,400	1,451,200	1,511,100
Expenditure	719 794	792,000	780,035	847,900	812,800	905,700
NET	404,331	557 047	706,268	566,500	638,400	605,400

The gross revenue and the surplus in 1889-90 were exceptionally high, for the reasons, affecting Burma chiefly, mentioned in the Financial Statement of March last Though not so high as in that exceptional year, the amounts taken for the Revised Estimate of 1890-91 and for 1891-92 indicate the continued progress of the Forest Administration The surplus for 1891-92 would have been higher had it not been that an increased expenditure of over two lakhs of rupees has been sanctioned for a reorganisation of the Forest staff, deemed necessary to ensure more efficient working and the proper development of Forest operations

INTEREST

42 The Interest receipts since 1887-88 are shown below—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889 90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
REVENUE—						
India	652,853	643 310	676,703	700,000	705,900	764,700
England £	65 978	135,477	135 633	62,000	166,000	30,000
Exchange	27,724	63,035	60,865	27,900	53,900	11,700
TOTAL	746,555	841,822	873,201	789,900	925,800	806,400

These receipts arise in India partly from the Paper Currency investment and partly from the loans and advances made by the Government to Municipalities, cultivators, &c, and in England from the temporary investments of the cash balance of the Secretary of State

It will be seen that the receipts in India are slowly progressive The increase in recent years is largely due to the development of the policy described in paragraphs 114 to 118 of the Financial Statement for 1889-90, under which loans and advances are made for the benefit of cultivators and public bodies through the Local Governments, who are responsible for the ultimate recovery of the amounts Of the increase of Rx 64,700 anticipated in 1891 92, Rx 38,025 is due to an additional crore of the Paper Currency reserve having been invested in Government securities in the current year in accordance with the Notification in the Finance and Commerce Department, No 5900, dated 19th December 1890

The receipts in England are variable, and depend on the state of the Secretary of State's cash balance in London In the present year his cash balance was high, and he was able to make temporary loans at higher rates of interest

and to a larger extent than was anticipated when the Budget Estimate was framed Hence the increase of the Revised over the Budget Estimate. A lower estimate of receipts from this source has been taken by the Secretary of State for next year

43 The Expenditure on Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881 82 —

Year.	India	England	Exchange	TOTAL.
	Rx	Rx	Rx	Rx
1881-82	1,827,369	2,513,126	518,461	4,858,956
1882-83	1,718,857	2,481,978	569,349	4,770 184
1883-84	1,516,887	2,447,333	559 241	4,523 461
1884-85	1,371,347	2,612,657	634,855	4,618,859
1885-86	1,136 962	2,429,243	764 656	4,330,861
1886-87	736,495	2,597,193	976,715	4,310,403
1887-88	662,025	3,365,509	1,414,220	5 441,754
1888-89	811,191	2,662,331	1,238,737	4,712,259
1889-90	760,375	2,402,478	1,078,110	4,240,963
1890-91, Budget	696,600	2,482,600	1,117 100	4,296,300
1890-91, Revised	834,800	2,513,100	816,800	4,164,700
1891-92, Budget	517,600	2,407,500	942,100	3,867,200

The steady reduction in the ordinary Interest charges in India shown in the above table is explained by the fact that the Expenditure on Railways and Irrigation Works not charged against Revenue has for many years exceeded the amount borrowed in India, and the excess is every year transferred from the Ordinary to the Public Works portion of the Public Debt, thus reducing the Ordinary, and increasing the Public Works Interest charges The effect of this cause on the years 1890-91 and 1891-92 is much increased, in consequence of no loan having been required in 1890-91, and it being anticipated that none will be required in 1891-92

The increase shown in the Revised, as compared with the Budget, Estimate, of 1890-91, is due to the conversion operations undertaken in India this year, as explained in paragraph 16 Of the decrease in 1891-92 the sum of Rx 41,566 is due to the result of those operations as mentioned in that paragraph

With regard to the sterling expenditure in England, it may be said that the ordinary interest charges have for many years remained stationary, except for two causes, namely,—

(1) the additional Interest charges incurred by the Public Works Loan having been raised in England instead of India in 1885-86 and in 1886-87, and

(2) the saving secured by the conversion operations of 1887-88, which increased the charges of that year, but reduced those of all future years

The Secretary of State does not now borrow in England for ordinary purposes, and the other variations in the Sterling Ordinary Interest charges are temporary only, being caused by the loans raised in England for Railways, or portions of them, being raised sometimes a little before they are required and treated as ordinary debt till they can be transferred to the Railway Revenue Account The discount on the loan raised for the purchase of the South Indian Railway explains the excess of the Revised over the Budget Estimate of the current year The decrease in the Budget Estimate of 1891-92, compared with that for 1890-91, is explained by the transfer during this year of

portions of the loan for the purchase of the South Indian Railway from Ordinary Debt to the Railway Debt

POST OFFICE

44 The figures are—

	Accounts 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue .	1,214 196	1,281,540	1,301,247	1,386,200	1,393,800	1,423,900
Expenditure	1,375,201	1,342,452	1,376,619	1,419 900	1,399,900	1,459,000
Net Expenditure	161,005	60,912	75,372	33,700	6 100	35,100

The Revenue increases steadily, and the net cost of the Department, as shown in the Accounts, is being reduced It is now expected that the Revenue for 1890-91 will be greater and the Expenditure less than was estimated last March The increase in the net cost for 1891-92, as compared with the Revised Estimate for 1890-91, is due to the reductions in the rates of Foreign Postage The rate for letters to the United Kingdom was reduced from 1st January of this year from 4½ annas to 2½ annas this involves a sacrifice of about Rx 30,000 a year The rate for letters to almost all other Foreign Countries, notably Australia, the Continent of Europe, and America will be reduced to 2½ annas from 1st April next the cost of this is estimated at Rx 4,500 when this change is made, the rate of postage from India to all Foreign Countries, with a few unimportant exceptions, will be a uniform rate of 2½ annas The rate of postage to and from Aden will be reduced to the ordinary Indian inland rate from 1st April

TELEGRAPH

45 The figures for the Capital Account and the Revenue Account of the Telegraph Department are—

	Accounts, 1887-88.	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890 91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Telegraph Capital Account—						
Receipts	231	1,191				
Expenditure	256,338	158,858	162,080	222,300	195,800	190,600
Net Expenditure	256,107	157,667	162,080	222,300	195,800	190,600
Telegraph Revenue Account—						
Revenue	763 655	740,957	766,865	793,200	781,700	779,500
Expenditure	530,289	545,234	569,275	578,200	585,700	601,800
Net Receipts	233,366	195,723	197,590	215,000	196,000	177,700

The decrease in net receipts anticipated this and next year is due to the reduction of the transit rates on foreign messages passing through India from

75 to 35 centimes a word This reduction was settled at the recent Telegraph Conference in Paris At the Conference slight reductions were also agreed to in the Indian terminal rate on messages from certain countries, and in the rate on messages from all countries to Ceylon, but these are of less importance

MINT

46 The figures are—

	Accounts, 1887 88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890 91	Budget Estimate, 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	251,464	221,138	269,512	241,000	364,000	266,300
Expenditure	94 001	99,967	120,530	108,200	126,400	116,700
NET	157,463	121,171	148,982	135,800	237,600	149 600

The Receipts and, in a less degree, the Expenditure of the Mint fluctuate considerably The Revenue and Expenditure will be specially high in the current year, owing to the unprecedentedly large coinage The large imports of bullion this year came chiefly from China, the Straits Settlements, Australia, and Austria The Estimate for 1891-92 does not assume the continuance of this high rate of coinage The value of silver bullion presented at the Mints for coinage has been as under in the last few years —

	R
1884-85	5,610,880
1885-86	8,838,580
1886-87	3,822,170
1887-88	7,135,860
1888-89	6,550,852
1889-90	7,724,738
1890-91 (partly estimated)	12,750,000

CIVIL DEPARTMENTS

47 The receipts appertaining to the group "Civil Departments" are not important The following table gives the Expenditure under the several heads composing the group —

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889 90	Budget Estimate, 1890 91	Revised Estimate, 1890 91	Budget Estimate 1891-92
	Rx	Rx.	Rx	Rx	Rx	Rx
General Administration	1,769,935	1,745,156	1,759,193	1,769,400	1 741 300	1,763 800
Law and Justice { Courts	2,651,051	2,694,252	2,716,275	2,750 900	2,752 200	2 844 200
Law and Justice { Jails	771,872	834,183	857,691	887,900	881,500	916 100
Police	3,693,621	3,754,294	3,887,564	3,949,200	3,825 000	3 938 500
Marine (including River Navigation)	670,845	578,284	657,865	619,200	580,400	710,600
Education	1,291,811	1,293,660	1,316,286	1,395,800	1,362,300	1,426 000
Ecclesiastical	159,122	156 856	161,068	167,200	166,200	169 900
Medical	764,945	772,233	785 243	810,300	802 500	833 100
Political	684 660	756,193	655,254	731,100	805,100	764,800
Scientific and other Minor Departments	448,502	428,432	438,967	506 800	480,700	608,600
TOTAL	12,906,364	13,013,543	13,235,406	13,596,800	13,397,200	13,976,500

The increase in the Budget Estimate of 1891-92 in the expenditure on Courts of Justice, occurs mainly in Bengal, the North-Western Provinces and

Oudh, and Madras In Bengal the increase is due to the necessity of appointing additional Subordinate Judges and Munsiffs The increase in the North-Western Provinces and Oudh is due to a general re-organisation of the Judicial and Revenue staff, resulting in an increase of the former the re-organisation does not involve any increase of expenditure on the whole In Madras the increase is due to the appointment of addititional Subordinate Magistrates mentioned in paragraph 25

The increased expenditure on Jails—chiefly in Bengal—occurs under Manufactures, and is, to nearly the whole extent, counterbalanced by increased receipts

The reduction of the expenditure under Police in the Revised Estimate of 1890-91 is due, as explained in paragraph 15, partly to the reduction of three battalions of Police in Upper Burma, and partly to schemes of improvement and re-organisation for which grants were made not having been brought into operation In 1891-92 a saving of Rx 90,000 is expected in Upper Burma Almost the whole of this saving is counterbalanced by certain Local Governments having again made provision for schemes for improving the organisation and working of the police

The increase in 1891-92 in Marine Expenditure is explained in paragraph 29

The expenditure on Education and under Medical increases steadily from year to year

The explanation of the excess of the Revised Estimate under Political over the Budget Estimate of 1890-91 and the reduction of part of that excess in 1891-92 is given in paragraph 16

The variations in the figures for Scientific and Minor Departments in 1890-91 and 1891-92 are explained by the Estimates of the cost of the Census

FAMINE RELIEF AND INSURANCE

48 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
EXPENDITURE	Rx	Rx	Rx	Rx	Rx	Rx
Famine Relief	402	7,799	68,288	10,500	8,000	3,000
Construction of Protective Railways		..	.			975,000
Construction of Protective Irrigation Works	91,006	70,537	71,457	65,000	75,600	65,000
Reduction of Debt			460,255	524,500	516,400	.
TOTAL	91,408	78,336	600,000	600,000	600,000	1,043,000

The important changes affecting this head of Expenditure are explained in paragraph 16 of Part I of this Statement, and paragraphs 14 to 20 of the Financial Statement of last March

The total of the Famine Relief and Insurance Grant in the Revised Estimate agrees with that of the Budget Estimate for 1890-91

With the addition of the net charge (Rx. 457,000) on account of the Bengal-Nagpur and the Indian Midland Railways—see paragraph 18 of Part I of the Financial Statement for 1890-91—the grant for 1891-92 will be raised to its original amount of Rx 1,500,000.

RAILWAYS

49 The following table shows the main features of Railway working since the year 1887-88 —

	Revenue							Expenditure					
	Actuals 1887-88	Actuals 1888-89	Actuals 1889-90	Budget, 1890-91	Revised 1890-91	Budget 1891-92		Actuals 1887-88	Actuals 1888-89	Actuals 1889-90	Budget 1890-91	Revised, 1890-91	Budget 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx		Rx	Rx	Rx	Rx	Rx	Rx
	14 533 033	15 520,350	16,605 177	17,151 100	17,005,100	17,878,100	India	8,887 477	9 471 958	10 331 561	10 727 900	10 458,900	11,437 6 0
	230	230	293	200	900	200	England	5.399 392	5 652 240	5 609 417	5 717 200	5 ,02 300	5 0 0 000
	97	107	131	100	300	100	Exchange	2 268 877	2 629 890	2,517 221	2 572,800	1 857 200	2 2 6, 00
Loss on the Railway Account	2,122 386	2,133 132	1,852 601	1 866 500	1 006 800	1,501 700							
Total	16 65ˢ 746	17 754 088	18 458 20	19 017 000	18 014 400	19 374 100		16,655 746	17 754 089	8 158 202	19 017 900	18,014,400	19 374 100

50 It will be seen that the net loss on the Railway Account, which was estimated in the Budget of the current year at Rx 1,866,500, is in the Revised Estimate placed at only Rx 1,006,800 Of this improvement (Rx 859,700) no less than Rx 712,700 is obtained from the rise in Exchange, which reduces the equivalent of the sterling payments of interest in England *Railways in 1890-91*

The Miscellaneous Railway Expenditure—principally Expenditure on surveys—is now expected to be greater than the Budget Estimate by Rx 42,100

The gross traffic receipts of State lines are expected to be less than the Estimate by Rx 172,500, but, on the other hand, the working expenses are less by Rx 233,900, giving a net improvement of Rx 61,400

The gross receipts of the Guaranteed lines will be Rx 48,300 less than the Estimate, but the Expenditure, including the payment of surplus profits, will be reduced by Rx. 131,200, giving a net improvement of Rx 82,900

51. Whilst the net result is thus in fairly close approximation to the Budget Estimate, there have been some noticeable variations in particular lines *State Railways 1890-91*

The earnings of the East Indian Railway are now expected to be lower than the Estimate by Rx 110,000, but this will be more than covered by estimated savings in Expenditure of Rx 155,000 The receipts in the earlier part of the year were lower than usual, but the traffic has recently revived and the variation is small considering the magnitude of the figures involved The decrease in Expenditure is due mainly to smaller maintenance charges, to the postponement of renewals of engines, and, to a small extent, to reductions in establishment

A falling-off has occurred in the Rajputana-Malwa traffic of Rx 95,000 On the Oudh and Rohilkhand Railway a decrease has occurred, due to no little extent to the very heavy floods that breached the line

The Indian Midland progresses far more slowly than might have been reasonably anticipated but the Burma lines continue to improve, and the Eastern Bengal has had the most favourable season on record owing to large carriage of jute, and to a pilgrim passenger traffic of almost unprecedented magnitude in February.

From the 1st July the Tirhoot State Railway was handed over to the Bengal and North-Western Railway Company under a working contract, and from that date the transactions of the combined undertaking have been classed under State Railways

The South Indian Railway was purchased by the State on 31st December last, and, together with the lines hitherto known as the Villupuram-Guntakal and Cuddapah-Nellore, handed over to a new Company (which is also a shareholder in the combined undertaking), to complete and work

ranteed 'ways, 1890-91

The earnings of the Great Indian Peninsula Railway will be less than the estimate by Rx 108,800, owing to a moderate traffic in the earlier months of the year, but its expenses, including payment of surplus profits, will be less by Rx 124,200, giving a net result in close approximation to the Estimate

The Madras lines continue steadily to improve

lways in 1-92

52 Excluding Exchange, on which account a sum of Rx 373,500 is provided in excess of that entered in the Revised Estimate, the net result on Railway Account for 1891-92 is Rx. 121,400 worse than the Revised Estimate of the current year—a result which may be briefly ascribed to the increase in the charges for interest being slightly more than the increase in the net earnings, and to larger payments on account of surplus profits owing to the brisk traffic in the closing months of the current year

e Railways, 1-92

In 1891-92 the gross receipts of State Railways are estimated at Rx 1,055,200 higher than the Revised, but of this it is estimated that Rx 500,000 are due to the inclusion for 12 instead of 3 months of the South Indian Railway, and Rx 80,000 to the inclusion for 12 instead of 9 months of the Bengal and North-Western Railway

The most noticeable increases occur on the Bengal-Nagpur—Rx 130,000, Indian Midland—Rx 55,000, Southern Mahratta—Rx 40,000, and Burma Railways—Rx 20,000, all due to the usual growth of traffic on lines recently opened and on the East Indian Railway—Rx 80,000, Oudh and Rohilkhand Railway—Rx 55,000, Rajputana-Malwa Railway—Rx 50,000, North-Western Railway—Rx 50,000 On the other hand, it has been thought desirable to reduce the Estimate for the Eastern Bengal Railway by Rx 65,000, as the traffic in the current year has been abnormally good

aranteed ilways, 1891 92

The net traffic receipts of Guaranteed Railways are taken at Rx 187,900 below the Revised Estimate This is primarily due to the removal of the South Indian Railway from the category of Guaranteed Railways A slight improvement is expected on the Great Indian Peninsula and Bombay, Baroda and Central India Railways but, on the other hand, the working expenses show a slight increase, and the payment of surplus profits will be higher on account of the present heavy traffic

IRRIGATION

53 The Irrigation Revenue makes satisfactory progress The figures are —

	Actuals, 1887 88	Actuals, 1888 89	Actuals, 1889 90	Budget 1890-91	Revised, 1890-91	Budget 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,714,274	1,900 718	1,991,078	2,035,000	2,171,200	2,160,600
Expenditure	2,461,646	2,622,964	2,652,707	2,739,400	2,762,800	2,883,100
Net expenditure	747,372	722,246	661,629	704,400	591,600	722,500

In the current year the improvement in Revenue is chiefly due to increased irrigation from the Western Jumna and Sirhind Canals in the Punjab, and from the Ganges Canal in the North-Western Provinces There is also an increase in the share of land-revenue due to irrigation in the North-Western Provinces and Oudh, and in Madras, owing in the former to the re-settlement of the Bulandshahr District and in the latter to the extension of irrigation in the Godavari and Kistna Deltas

The Budget allows for the general expansion of the operations of the Department But it has been necessary to reduce the estimate of receipts

in the North-Western Provinces and Oudh and in the Punjab, where the season of 1890-91 was unusually favourable for irrigation

Special repairs to the Ganges Canal, larger expenditure on the Gokak Canal in Bombay, and the strengthening of the Irrawaddy and Sittang embankments in Lower Burma, counterbalanced by a decrease in the expenditure on the Hidgellee Tidal Canal in Bengal, account for the increase in Expenditure in the current year

In the Budget the increase in Expenditure is chiefly due to larger allotments to Upper and Lower Burma, and to provision having been made for the construction of a canal from the Kabul river in the Punjab

The charges for interest have increased in consequence of additional capital outlay

BUILDINGS AND ROADS

54. The Estimates are —

REVENUE

	Actuals, 1887 88	Actuals 1888 89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx
Military and Civil Works	592,338	604,753	650,398	589,400	637,700	597,100

EXPENDITURE

	Actuals, 1887 88	Actuals 1888-89	Actuals 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx
Military Works	1,232,060	1,108,206	1,138,463	1,160,700	1,220 400	1,130 300
Civil Works	4 218,989	4,202,526	4,273,726	4,556,600	4,601,600	4,978 800

The expected improvement in Revenue in the Revised Estimate is due to increased receipts from Military Buildings and to the sale of a portion of the Custom House at Calcutta to the East Indian Railway for Rx 31,700, and to the transfer of the Lock Hospital and site at Rangoon to the Burma State Railway at a valuation of Rx. 9,800 The excess of the Military Works Expenditure in the Revised, as compared with the Budget Estimate, is explained in paragraph 16.

By far the greater portion of the Civil Works Expenditure is Provincial and Local The Imperial share is Rx 734,300 in the Revised Estimate, and a large portion of this, Rx 290,000, is for Buildings and Communications in Upper Burma, and Rx 12,500 is for Buildings and Roads in Zhob

The outlay from Local Funds amounts to Rx 1,646,500, and from Provincial, to Rx 2,220,800

The Provincial Expenditure depends to a great extent on the state of the Provincial balances The increase in the total grant for next year is considerable and occurs chiefly in Bengal, the North-Western Provinces and Oudh, and Madras, a special expenditure of Rx 20,000 in the Punjab for the reconstruction of the Lawrence Military Asylum at Sanawar is also included

The figures for Provincial Expenditure on Civil Works are —

	Actuals, 1887 88	Actuals, 1888 89	Actuals, 1889-90	Revised, 1890 91	Budget 1891 92
	Rx	Rx	Rx	Rx	Rx
Provincial Civil Works outlay	1,732,667	1,814,931	1,945,626	2,220,800	2,574,200

ARMY

ral ination of the ease of tary nditure in t years

55 As Military expenditure accounts for a large portion of the total increase in the expenditure of the Government of India in recent years, it may be useful to prefix to the notice of the Estimates of 1890-91 and 1891-92 under this head a general review of the expenditure for some years The following statement shows the total Military expenditure charged under " Army " in India and in England, including Exchange, in each year since 1881-82 —

YEARS.	India.	England	Exchange	Total
	Rx	£	Rx	Rx
1881-82	14,850,657	4,010,485	827,368	19,688,510
1882-83	13,433,231	4,007 019	919,183	18,359,433
1883-84	11 952,166	5,023,584	1,147,942	18,123 692
1884-85	12 023,629	3,974 422	965 ,52	16,963 803
18 5-86	15,247,088	3 689,380	1,161,311	20 097,779
1886-87	14,620,516	3,564,166	1,340,360	19,525,042
1887-88	15 104 908	3,741,015	1 572 011	20,417,934
1888-89	14,812 591	3,746 205	1 743 045	20,301,841
1889 90	14,944,095	3 957,703	1 776,016	20,677,814
1890 91 Budget	14,806,000	4,620,100	2,079 000	21,505,100
" Revised	14,816,000	4,589,800	1,494 700	20,897,500
1891-92 Budget	14,565,500	4 661,600	1,824,100	21,051,200

56 It will be seen that the expenditure decreased in each of the earlier years down to 1884-85 and that since 1885-86 there has been an increase The decrease in the earlier years was largely due to the cessation of the expenditure connected with Military operations in Afghanistan The total in 1883-84 was swelled by the payment of £1,000,000 on account of arrear charges of the War Office If that sum, with the exchange on it, be left out of consideration as not properly belonging to the year, it may be said that in the two years 1883-84 and 1884-85 the Military expenditure had fallen to the level of that of the period before the Afghan war, the total expenditure, including exchange calculated by the method now in use, was Rx 15,701,990 in 1875-76, Rx 16,467,663 in 1876-77, and Rx 17,300,790, in 1877-78

57 Since 1884-85 the expenditure on the Army has been permanently raised to a much higher level and is increasing Most of the increase in 1885-86 was in consequence of the war preparations in that year From 1886-87, the increase is due to the raising of the strength of the Army in India, and to greater Military activity in various directions

increase of ary Expenditure in recent , about 000,000

58. The expenditure shown in the Revised Estimate for 1890-91 and in the Budget Estimate of 1891-92 is about Rx 4,000,000 higher than the expenditure of 1884-85 It was explained in paragraph 58 of Part II of the Financial Statement of last March, that a large portion of the expenditure provided in 1890-91 was for special ordnance stores, and a hope was expressed that a reduction would be possible in 1891-92 This expectation has not been realised A large part of the special ordnance stores which were to be supplied in 1890-91 has not been supplied and £377,000, not expended this year on magazine rifles and ammunition, has been provided again in the Estimates of next year, in which provision is also made for other special ordnance demands amounting to over £300,000 If, contrary to past experience, it should turn out that the special expenditure will be completed in 1891-92, the increase in Military Expenditure may be reduced considerably in 1892-93 and succeeding years.

59 The following are short explanations of the variations in the figures in the Budget and Revised Estimates for 1890-91 and in the Estimate for 1891-92 — *The Estimates for 1890 91 and 1891 92*

The Revised Estimate of expenditure in India for 1890-91 is Rx 10,000 more than the Budget Estimate. An expenditure of Rx 160,000 on expeditions not contemplated when the Budget was framed has been incurred, and the value of officers' pensions capitalised has been Rx 25,000 higher than the Estimate Against these increases there have been savings under Regimental Pay and Allowances and under Commissariat charges

The Revised Estimate for Sterling expenditure in England is less than the Budget Estimate by £30,300

The Budget Estimate of Expenditure in India in 1891-92 is Rx 240,500 less than the Estimate for 1890-91 The decrease is due to the difference in the pay of British Troops at the rates of exchange for the two years and to less expenditure being expected on Frontier expeditions and on preparations for mobilisation

The sterling Expenditure in England is estimated to be £41,500 higher in 1891-92 than the Estimate of 1890-91

SPECIAL DEFENCE WORKS

60. The following are the figures for "Special Defence Works" —

		Rx
1885-86		137,811
1886-87		325,626
1887-88		456,017
1888-89		789,595
1889-90		689,481
1890-91	Budget Estimate	892 300
	Revised "	523,300
1891-92	Budget "	847,000

The expenditure on these works for the current year is now expected to be much less than the amount entered in the Budget Estimate Similar lapses occurred in previous years The total Expenditure on Special Defences is estimated at Rx 5,000,000, and as the expenditure to the end of 1891-92 is expected to amount to Rx 3,768,830, there will remain Rx 1,231,170 to be incurred in 1892-93 and future years

61 There is another class of expenditure, namely, that on Strategic Railways, which may appropriately be mentioned in connection with the Special Defence Works The expenditure on Strategic Railways has been up to date Rx 9,500,000 in round numbers

UPPER BURMA

62. The following tables give the Revenue, the Expenditure, and the *net* Expenditure on account of Upper Burma from the year following the annexation —

REVENUE

	Land Revenue	Other Civil Revenue	State Railway Receipts	Total
	Rx	Rx	Rx	Rx
1886-87	167,200	55,300		2[illegible]2,500
1887 88	378,800	123,500		50 300
1888-89	436,000	284,600	31,900	75 500
1889-90	539 600	333,500	161,400	1,034 500
1890-91 (Revised)	630,000	316,900	195 000	1 141,000
1891-92 (Budget)	655,000	323,300	212,500	1 190,800

I

EXPENDITURE

	Police	Other Civil Expenditure	Railways (including interest on Capital)	Military Works	Civil Works	Irrigation	Army Special Expenditure	Total
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
1886-87	349 000	165,100		74,000	171,500	13,800	1,517,800	2,291,200
1887 88	709 200	265 700		314,800	343,000	12,600	1,475,300	3,120,600
1888-89	794,900	436,700	103,300	160,900	295,900	24,800	631,600	2,448,100
1889 90	861 700	393,700	218,700	142 500	296,800	19,200	435,800	2,368,400
1890-91 (Revised)	777,400	451,500	223,700	145,200	290,000	30,000	380,000	2,297,800
1891-92 (Budget)	748,100	499 300	232,700	150,000	300,000	50,000	400,000	2,380,100

NET EXPENDITURE

1886 87	1887 88	1888 89	1889 90	1890-91 (Revised)	1891-92 (Budget)
Rx	Rx	Rx	Rx	Rx	Rx
2,068,700	2,618,300	1,695,600	1,333,900	1,156,800	1,189,300

It will be seen that from the beginning there has been a steady increase in the Revenue and from 1887-88 a steady decrease in the Expenditure

The net cost of holding Upper Burma has been reduced from Rx 2,618,300 in 1887-88 to about Rx 1,150,000 in the present year The deficit for 1891-92 is estimated at a slightly higher figure than the Revised Estimate of 1890-91 But as the results have always hitherto proved better than the anticipations, we may hope that the deficit will be further reduced in 1891-92

Section V.—Expenditure not charged to Revenue.

63 The Expenditure not charged to Revenue falls under three heads —

48 —Capital Outlay on State Railways

49 — Ditto on Irrigation Works.

50 —Capital charges involved in the redemption of liabilities

Capital Expenditure on Railways

64 The following table gives the figures of the Estimates for 1890-91 and 1891-92 for Capital Expenditure on Railways, the amount charged to the Famine Grant being included for convenience, although it is charged to Revenue

	India.	England	Exchange	TOTAL
	Rx	£	Rx	Rx
1890-91, Budget Estimate	1,960,200	855,000	384,800	3,200,000
1890-91, Revised Estimate	1,519,300	1,106,200	359,500	2,985,000
1891 92 Budget Estimate	2,266,600	1,192,000	466,400	3,925,000

Of the amount proposed for expenditure in 1891-92, Rx 975,000 have been provided from the Famine Grant and shown under the head "34—Construction of Protective Railways."

The Revised Estimate for 1890-91 is placed at Rx 2,985,000 against Rx. 3,200,000, provided in the Budget Estimate, the lapse being Rx 215,000 The heaviest expenditure has been on the Villapuram-Guntakal, the Mu Valley, the East Coast, and on the Chaman Extension Railways The Jummoo-Kashmir line (British Section) has been completed, the Durbhunga-Bairagnia branch of the Tirhoot Railway and the Mianwali-Mari branch of the North-Western

Railway are nearly completed, while considerable progress has been made with the East Coast Railway, and a start has been made on the Godhra-Rutlam and Dharmaveram-Hindupur lines

The provision for 1891-92 will, it is hoped, complete the Chaman extension, the Villapuram-Guntakul, and the Dharmaveram-Hindupur, as well as the small unfinished branches before alluded to. Large grants are provided for the East Coast and Mu Valley Railways, and a considerable sum for the Godhra-Rutlam

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 —

Date	Number of miles open
31st March 1880	8,382
" 1881	9,134
" 1882	9 437
" 1883	9 748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890	14,297
" 1891 (Revised Estimate)	15,316

The following table gives the total Capital Outlay on Railway Construction up to date —

	State Railways	State Railways constructed through the Agency of Companies	Guaranteed Railways	Total	Annual Progress
	Rx	Rx	Rx	Rx	Rx
To end of—					
1879 80	27,983,837		96,829 969	124 813,806	
1880 81	67,201,066		66,348,478	133 549 544	8,735,738
1881 82	70,546,309		67,021,756	137 568 065	4 018,521
1882-83	72,776,870	468,270	67,431,448	140 676,588	3,108 523
1883 84	76,629,723	704,155	68,769 369	146,103 247	5,426,659
1884 85	81,365,833	3,126,906	69 904,427	154,397,166	8 293 919
1885-86	90,839,553	4,775,059	67,883,682	163,498,294	9 101,128
1886 87	108,456,220	7,915 378	57,046 325	173 417,923	9 919,629
1887-88	110,788,941	12,979,680	57,694,898	181 463,519	8 045 596
1888-89	111,990,360	18,097,843	58,313,774	188 401 977	6 938,458
1889-90	124,058 103	20 410,257	49,385,293	193,853,653	5 451,676
1890-91, Revised	127,052,203	21,856,137	49,883,392	198,791,732	4,938,079
1891 92, Budget	136,156,411	22,887,127	45,715,363	204,758,901	5,967,169

65 The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are — *Capital Expenditure on Irrigation Works*

	Actuals, 1887 88	Actuals, 1888 89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx
	533,048	459,890	378,932	550,000	504,400	550,000

The reduction in the Revised Estimate from Rx 550,000 to Rx 504,400 is due to the postponement of the construction of the Cawnpore Branch of the Lower Ganges Canal The construction of the Sirsa Branch of the Western Jumna Canal and of the Chenab Canal in the Punjab is in active progress, and good progress has been made with the Periyar Project in Madras

In 1891-92, the outlay will be principally in the Punjab and Madras, where the above-mentioned works are in progress, and in the North-Western Provinces and Oudh on the Ganges Canal

ital charges volved in the demption of bilities

66 No expenditure connected with the redemption of liabilities is expected in 1891-92 The purchase of the South Indian Railway caused expenditure in the current year 1890-91 The amount was taken in the Budget Estimate at £4,695,000 The actual charge has amounted to somewhat less, £4,692,600, and that amount is entered in the Revised Estimate The purchase money amounted to £4,197,600, but of this £1,000,000 is provided by such of the stock-holders as form the new Company, leaving £3,197,600 to be paid by the Government of India In addition the Government had to assume the liability for the Debentures issued by the Company, £1,495,000 in amount

Section VI —Ways and Means.

Home Treasury

67 The Budget and Revised Estimates of the transactions of the Home Treasury for 1890-91 compare as follows —

	Budget, 1890-91	Revised, 1890-91
NET RECEIPTS	£	£
Council Bills	14,989,000	15,989,000
Permanent Debt incurred —		
3 per cent Stock	5,400,000	5,400,000
Debentures and Debenture Stock	1,495,000	1,495,000
Capital Receipts from Railway Companies	2,732,300	104,500
Deposits and Advances	2,200	
Add—Opening Balance	4,503,833	5,402,873
TOTAL	29,122 333	28,391,373
NET OUTGOINGS.		
Excess of Expenditure over Revenue	15,674 300	15,413,000
Capital Expenditure of Government in England	857,800	1,113,200
Capital Charges involved in redemption of liabilities	4,695,000	4 692,600
Permanent Debt—		
Discharge of the Oudh and Rohilkhand Railway Debentures	500,000	500,000
4 and 5 per cent Stock discharged		88,300
Issues to Railway Companies on Capital Account	4,045,600	2,277,600
Deposits and Advances		4,300
On account of Remittances from India	1,197,200	769,900
Add—Closing Balance	2,152,433	3 532,473
TOTAL	29,122,333	28,391,373

ouncil Bills

There has been a considerable demand for Council Bills during the year, and, with a view to reduce the amount to be drawn in 1891-92, the Secretary of State proposes to draw £1,000,000 more than that entered in the Budget Estimate

per cent sterling an issued uring the year

As announced in the last Financial Statement, 3 per cent stock for £5,400,000 was issued in May 1890, the average rate was £99 11*s* 1*d* per cent Of this amount £3,200,000 was for the purchase of the South Indian Railway, and £2,200,000 for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act

The variations in the transactions of the Railway Companies are shown in the following statement — *Capital Receipts from and Issues to Railway Companies*

RECEIPTS	Budget	Revised
	£	£
ON ACCOUNT OF SUBSCRIBED CAPITAL—		
State—		
Rohilkhand-Kumaon	160,000	
Guaranteed—		
Bombay, Baroda and Central India Railway	700 000	
Great Indian Peninsula Railway	1,770 100	1,800
Madras Railway	102,200	97,000
ON ACCOUNT OF TRANSFER AND MISCELLANEOUS REFUNDS		5,700
TOTAL	2,732,300	104,500
ISSUES		
	£	£
FOR DISCHARGE OF DEBENTURES—		
Guaranteed—		
Bombay, Baroda and Central India Railway	700,000	468 000
Great Indian Peninsula Railway	1,002 100	333,100
Madras Railway	102,200	97,000
FOR STORES, ESTABLISHMENT CHARGES, &C —		
State—		
Bengal-Nagpur Railway	779 000	172,100
Indian Midland Railway	238,000	166,000
Other Railways	75,000	67,200
Guaranteed—		
Bombay, Baroda and Central India Railway	158,000	161,600
Great Indian Peninsula Railway	717,000	565,000
Madras Railway	178,000	154,700
South Indian Railway	96,300	92,900
	4,045,600	2,277,600

The decrease in the receipts is due (1) to the renewal of a portion of the debentures of the Bombay, Baroda and Central India and Great Indian Peninsula Railways, which were expected to be replaced by fresh capital, (2) to a sum of £300,000 expected from the Great Indian Peninsula Railway Company in 1890-91 having been received in March 1890, and (3) to a portion of the estimated receipts from both the above Companies being postponed to 1891-92.

The decrease in the payments is due mainly to the renewal of the debentures mentioned above, and to the Bengal-Nagpur Railway Company having very largely over-estimated their requirements in March last

68 The following is the Secretary of State's Budget Estimate of Ways and Means for 1891-92 — *Ways and Means Home Treasury 1891 92*

Net Receipts

	Budget 1891-92
	£
Council Bills	16,000,000
Permanent Debt, New stock to be issued	2,600 000
Capital Receipts from Railway Companies	2,716,800
Deposits and Advances	4,700
Add Opening Balance	3 532,473
TOTAL	24,853,973

Net Outgoings

	Budget, 1891-92
	£
Excess of Expenditure over Revenue	15,759,500
Capital Expenditure of Government in England	1,196,400
Permanent Debt—Discharge of 3½ per cent Debentures	1,386,000
Permanent Debt—Discharge of Oudh and Rohilkhand and South Indian Railway Debentures	117,100
Issues to Railway Companies on Capital Account	2,974,000
On account of Remittances from India	1,195,300
Add Closing Balance	2,225,673
TOTAL	24,853 973

The Secretary of State proposes to draw £16,000,000 by Council Bills He also proposes a raise a loan of £2,600,000 Of this loan, the sum of £1,386,000 is required for the repayment of a portion of the India 3½ per cent debentures which fall due on the 16th of August 1891, the remainder, £1,614,000, being renewed as 3½ per cent debentures, the balance of the loan is required for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act Of the amounts required for advances to Railway Companies, the sum of £445,000 is for the discharge of a portion of the Southern Mahratta Railway Company debentures, which fall due on the 1st October 1891 the remainder, £1,000,000, will be renewed It should be understood that, in stating these as the present intentions of the Secretary of State, no pledge is given that he will adhere to the programme announced, the amount to be obtained by bills or raised by loans may be altered from time to time as may seem expedient

INDIA

69 The Ways and Means Estimate of India is as follows —

	1890 91		1891 92
	Budget	Revised	Budget
NET RECEIPTS	Rx	Rx	Rx
1 Excess of Revenue in India over the Expenditure charged against it	22,998,100	23,209,400	22,041,900
2 Public Loan			...
3 Increase of Unfunded Debt—mostly Savings Bank Deposits	309,600	539,200	583,000
4 Appropriation from Revenue for Reduction of Debt	524,500	516,400	
5 Other Items	177,700	420,800	350,800
6 *For Remittance to Secretary of State*	1,179,400	784,800	1,214,800
Add Opening Balance	14,596,889	14,748,821	16,797,121
TOTAL	39,786,189	40,219,421	40,987,621

	1890 91		1891 92
	Budget	Revised	Budget
NET OUTGOINGS	Rx	Rx	Rx
7 Expenditure charged to Provincial Balances	757,700	312,800	828,400
8 Capital Expenditure of Government in India	2,506,100	2,014,400	1,835,500
9 Loans to Municipalities, &c	907,000	783,200	1,008,300
10 *Issues on Capital Account to Railway Companies*	887,200	555,200	184,200
11 Council Bills *Sterling Account*	14,921,900	14,961,600	16,934 400
12 Do Exchange	6,712,200	4,795,100	6,626,500
Add Closing Balance	13,094,089	16,797,121	13,570 321
TOTAL	39,786 189	40,219,421	40,987,621

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England The others refer to purely Indian transactions

70 In accordance with the announcement made in the last Financial Statement, no loan has been issued in India in 1890-91 *Public Loan*

Nor is it expected that a loan will be necessary in 1891-92 The large surpluses of 1889-90 and 1890-91, and the provision made in those two years under Famine Insurance for Reduction of Debt, explain the ability of the Government of India to meet its Capital Expenditure without borrowing in either of the two years Though it is the present intention of the Government not to raise a loan in India in the coming year, full liberty is, as usual, reserved to modify this intention to any extent necessary

71 The following figures show the transactions of the Savings Banks during the last few years — *Savings Banks*

YEAR	Net additions to deposits cash	Interest	Total net addition
	Rx	Rx	Rx
1887 88	656,300	224,000	880,300
1888-89	685,200	261,800	947 000
1889 90	—362,900	272,200	—90,700
1890-91, Budget	—34,400	288,800	254 400
1890-91, Revised	199,400	283,800	483,200
1891-92, Budget	229 500	305,100	534,600

As explained in paragraph 65 of Part II of the last Financial Statement, the net withdrawals in 1889-90 were caused by the reduction to the new maximum limit of existing accounts in excess of that limit The net deposits expected in the current year show that the effect of that change is exhausted, and that the reduction of the yearly limit is not likely unduly to restrict the deposits, which are again increasing

72 The net amounts estimated for advances to Municipalities, Presidency Corporations, and others during 1890-91 and 1891-92 are Rx 783,200 and Rx. 1,008,300 Rx 330,500 and 523,600 are the amounts of the advances to be made by Local Governments under the system referred to in paragraph 66 of Part II of the last Financial Statement, and Rx 448,600 and Rx 487,600 are the amounts required by the Calcutta and Bombay Port Trusts for the Kidderpur and Victoria Docks *Loans to Municipalities and Presidency Corporations*

The accounts of the advances made to these two corporations on account of the Docks will stand thus at the end of 1891-92 —

	Calcutta Rx	Bombay Rx
Up to 1889-90	1,755,948	868,622
Advanced in 1890-91	438,600	10,000
To be advanced in 1891-92	467,600	20,000
	2,662,148	898,622

73 The closing balance of the current year was estimated in March last at Rx 13,094,089 It is now expected to be Rx 16,797,121. In 1891-92 provision is made for the payment of Secretary of State's Bills to the extent of Rx 16,934,400, and the year is expected to close with a balance of Rx. 13,570,321

Section VII —Summary.

74 The principal features in this Statement are —

(*a*) The Accounts of 1889-90 have closed with a surplus of Rx 2,612,033

(*b*) The Revised Estimates of 1890-91 show a surplus of Rx. 2,787,100 against a surplus of Rx 270,400 in the Budget Estimate of the year The larger portion of the improvement is in consequence of the rise in the rate of Exchange The rate taken in the Budget Estimate was 1*s* 4 552*d* = R1, while in the Revised Estimate the rate is 1*s* 6 113*d* = R1

(*c*) The Budget Estimates of 1891-92 show a surplus of Rx 115,600 The Famine Grant has been raised to Rx 1,500,000, including the net charge on the Revenues on account of the Indian Midland and Bengal-Nagpur Railways, which amounts to Rx 457,000 The Estimate of net revenue from Opium is reduced to Rx 5,318,700 Exchange is taken at 1*s* 5 25*d* = R1

(*d*) The Expenditure on Railways and Irrigation Works (not charged against Revenue) is estimated at Rx 3,489,400 in 1890-91 and at Rx 3,500,000 in 1891-92, besides Rx 975,000 charged against the Famine Grant for Protective Railways in the latter year A capital Expenditure of £4,692,600 has been incurred in 1890-91 on the purchase of the South Indian Railway

(*e*) The Secretary of State proposes to sell Council Bills in 1891-92 to the amount of £16,000,000, and to raise a sterling loan of £2,600,000 The loan is for the repayment of £1,386,000 of the India 3½ per cent debentures which fall due on the 16th of August 1891, and for advances to certain Railway Companies. The remainder of the India debentures falling due on that date, £1,634,000, will be renewed at 3½ per cent These announcements are accompanied by the usual reserve that, though the present intentions of the Secretary of State are as stated, he gives no promise and reserves entire liberty to vary the amounts to be obtained by bills or raised by loan as he may find occasion

(*f*) It has not been necessary to raise any loan in India in 1890-91, and it is not anticipated that any loan will be required in India in 1891-92. The surpluses of 1889-90 and 1890-91 and other receipts, enable the Government to meet the capital expenditure not charged to Revenue without borrowing No pledge, however, is given that the Government will not borrow in India during the year

(*g*) The financial prospects of the next two years are considered to depend largely on the rate of Exchange and on the amount of Military Expenditure.

D. BARBOUR.

CALCUTTA,
March 20, 1891

APPENDIX I.

The Course of Prices and Wages in 1890

The tables attached are—

A 1—Wholesale prices of staple commodities of international trade at Calcutta, Bombay, Rangoon, and Karachi, for the earliest date in each month from December 1889 to March 1891 The rate of exchange (demand drafts in Calcutta) and the price of bar silver in London for the same period are prefixed to the table

A 2—is the same table as A1, but the price in December 1889 is in this table taken to represent 100, and the variations are based on that figure This table therefore shows the percentage of increase or decrease in silver and the other articles

Table A 1 has been compiled from returns of Chambers of Commerce, except as regards rice at Rangoon, which is taken from the price-current of a local firm

B 1—This table gives the retail prices of the three great staples of food—wheat jowar, and rice—at the larger centres the prices in which may be taken to indicate the course of prices generally throughout the provinces It is compiled from the fortnightly returns received from district officers and published regularly in the *Gazette of India* The price of the first half of each month has been taken for the table

The figures in this table commence from January 1889 nstead of December 1889 as in the wholesale table, in order to shew that the monthly fluctuations in 1890 are similar to the monthly fluctuations in 1889 Prices in fact fluctuate from month to month in each year in just the same way, except in unusual years, when abnormal variations are caused by abnormal variations of the seasons

B 2—is the same table as B1, but in this case the prices of December 1889 have been taken to represent 100, and on this basis the percentage of fluctuation is shown from month to month from January 1889 to February 1891

C 1—is a table of wages for the first and second halves of 1889 and 1890 respectively at eight large stations, the level of wages in which may be taken as representing the course of wages generally It gives the rate of wages for unskilled (agricultural) labour and skilled labour (mason, carpenter, or blacksmith) This table is extracted from returns received half-yearly from the district officials and published in the *Gazette of India* The table also gives the wages paid at the Government Harness and Saddle Factory at Cawnpore

C 2—supplements C 1 It contains the wages given in January of each of the two years 1890 and 1891 in various industrial establishments in Bengal, Northern India, and Bombay

Prices—From table A 2 it will be seen that both imports and exports have moved in sympathy with the fall and rise in silver, though the percentage of rise and fall has not been exactly the same The metal was in progressive appreciation from May to September when depreciation set in

No such effect on retail prices is apparent in table B 2 In these the fluctuations in 1890 resemble those of 1889 and are similar to those of ordinary years Adding together the price of the three grains at the different stations (being 100 in December 1889) we have the following variations —

December 1889	1300	August 1890	1407
January 1890	1305	September „	1426
February „	1291	October „	1419
March „	1330	November „	1410
April „	1363	December „	1340
May „	1383	January 1891	1377
June „	1356	February „	1378
July „	1394		

There is in fact no sort of relation between the variations of silver and of retail prices These prices manifestly varied with reference to the condition of supplies in the markets and the prospects of crops They were at their highest when silver was at its highest, and they still remain high though they have fallen somewhat (as usual) from the high level which accompanies the period of the year when the prospects of the monsoon harvest are still uncertain

Wages—Tables C 1 and C 2 shew that there has practically been no variation in the level of wages In a few cases wages have fallen, and in a few others they have risen, but on the whole they have remained stationary

J E O'CONOR

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A 1.—Wholesale Prices o

		December 1889	January 1890	February	March	April	May
		s d	s d	s d	s d	s d	s d
Exchange		1 4 15/16	1 5	1 5 7/16	1 5 7/32	1 5 9/32	1 5 11/16
		d	d	d	d	d	d
Bar Silver in London		44 3/8	44 1/8	44 5/8	44 1/4	43 7/8	46 9/16
Imports.		R a p	R a p	R a p	R a p	R a p	R a p
Copper, Australian	(Calcutta)	26 4 0	26 8 0	26 8 0	26 8 0	26 4 0	26 6 0
" Braziers	(Bombay)	38 13 0	38 10 0	39 4 0	38 12 0	39 4 0	39 4 0
Iron, flat, bolt, and square	(Calcutta)	3 4 0	3 9 0	3 7 0	3 7 0	3 4 0	3 3 0
" Welsh	(Bombay)	29 0 0	29 0 0	29 0 0	42 0 0	40 0 0	36 0 0
Shirtings, grey, (8 9lb)	(Calcutta)	4 8 0	4 8 0	4 6 6	4 6 6	4 6 0	4 6 0
" (8¼ ")	(Bombay)	5 4 0	5 5 0	5 4 6	5 4 6	5 4 6	5 3 9
Twist, mule (grey yarn)	(Calcutta)	0 4 9	0 4 9	0 4 9	0 4 10	0 4 10	0 4 9
" (No 40)	(Bombay)	0 10 0	0 10 0	0 10 1½	0 10 1½	0 10 0	0 10 0
" Turkey red, No 40	(Calcutta)	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½
Exports							
Cotton, Broach	(Bombay)	228 0 0	232 0 0	236 0 0	238 0 0	242 0 0	239 0 0
Gunny bags	(Calcutta)	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0
Hides, cow	(Calcutta)	48 0 0	49 0 0	48 0 0	43 0 0	39 0 0	
Indigo, mid to good	(Calcutta)	200 0 0	200 0 0	95 0 0			
Jute, ordinary	(Calcutta)	33 0 0	33 0 0	32 0 0	30 0 0	30 0 0	
Rice, ballam	(Calcutta)	3 12 0	3 4 6	3 3 0	3 8 0	3 5 6	3 7 0
" white	(Rangoon)	276 12 0	255 0 0	213 0 0	242 8 0	236 4 0	247 8 0
Seeds linseed, bold	(Calcutta)	5 2 0	4 14 0	4 14 0	4 11 0	4 9 0	4 11 0
" " "	(Bombay)	7 2 0	6 12 6	6 8 0	6 6 0	6 7 0	6 9 6
" rape, brown 3%	(Calcutta)	4 12 0	4 12 0	4 4 0	4 4 0	4 4 0	4 4 0
" " " Delhi	(Bombay)	8 4 6	7 14 0	7 12 0	7 6 0	7 3 0	7 5 6
Tea, souchong fair	(Calcutta)	0 5 6	0 5 6	0 5 3	0 5 0	0 5 0	...
Wheat, doodhia	(Calcutta)	2 13 0	Nom	Nom	2 14 0	2 14 0	2 13 0
" white pessy	(Bombay)	4 8 0	4 8 6	4 6 0	4 4 6	4 6 0	4 7 0
Wool, Kandahar	(Karachi)	27 5 0	27 5 0	25 8 0	26 4 0	25 8 0	25 8 0

A 2.—Variations in wholesale Prices of staple Trade

		December 1889	January 1890	February	March	April	May
Exchange		100	100 37	102 95	101 66	100 92	104 43
Bar Silver in London		100	99 4	100 6	99 7	98 9	104 9
Imports							
Copper, Australian	(Calcutta)	100	101	101	101	100	101
" Braziers	(Bombay)	100	99	101	99	101	101
Iron, flat, bolt, and square	(Calcutta)	100	110	106	106	100	98
" Welsh	(Bombay)	100	100	100	145	138	124
Shirtings, grey (8-9 lb)	(Calcutta)	100	100	98	98	97	97
" " (8¼ ")	(Bombay)	100	101	101	101	101	100
Twist, mule (grey yarn)	(Calcutta)	100	100	100	102	102	100
" " (No 40)	(Bombay)	100	100	101	101	100	100
" " (Turkey red, No 40)	(Calcutta)	100	100	100	100	100	100
Exports							
Cotton, Broach	(Bombay)	100	102	104	104	106	105
Gunny bags	(Calcutta)	100	100	100	100	100	100
Hides, cow	(Calcutta)	100	102	100	90	81	
Indigo, mid to good	(Calcutta)	100	100	97			
Jute, ordinary	(Calcutta)	100	100	97	91	91	
Rice, ballam	(Calcutta)	100	88	85	93	89	92
" white	(Rangoon)	100	92	77	88	85	89
Seeds linseed, bold	(Calcutta)	100	95	95	91	89	91
" " "	(Bombay)	100	95	91	89	90	92
" rape, brown, 3%	(Calcutta)	100	100	89	89	89	87
" " " Delhi	(Bombay)	100	95	94	89	87	89
Tea, souchong fair	(Calcutta)	100	100	95	91	91	
Wheat, doodhia	(Calcutta)	100			102	102	100
" white pessy	(Bombay)	100	101	97	95	97	98
Wool, Kandahar	(Karachi)	100	100	93	96	93	93

staple Trade Commodities.

June	July	August	September	October	November	December	January 1891	February	March
s d	s d	s d	s d	s d	s d	s d	s d	s d	s d
1 5$\frac{29}{32}$	1 6$\frac{9}{32}$	1 7$\frac{1}{8}$	1 8$\frac{3}{8}$	1 6$\frac{11}{16}$	1 6$\frac{7}{16}$ to 1 6$\frac{1}{8}$	1 6$\frac{5}{8}$	1 6$\frac{1}{2}$	1 5$\frac{13}{16}$	1 5$\frac{1}{16}$
d	d	d	d	d	d	d	d	d	d
46$\frac{1}{2}$	47$\frac{9}{16}$	51$\frac{1}{4}$	54$\frac{1}{8}$	51$\frac{1}{8}$	48$\frac{1}{2}$	48$\frac{3}{4}$	48$\frac{1}{4}$	46$\frac{1}{8}$	44$\frac{5}{8}$
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
27 8 0	31 0 0	32 0 0	30 0 0	28 4 0	29 0 0	28 12 0	28 12 0	29 0 0	29 0 0
39 12 0	41 12 0	39 6 0	38 8 0	41 4 0	42 6 0	42 0 0	41 14 0	42 6 0	43 14 0
3 0 0	3 1 0	2 14 0	2 10 0	2 13 0	2 14 0	3 0 0	2 13 0	2 12 0	3 2 0
33 0 0	31 0 0	27 0 0	25 0 0	27 0 0	28 0 0	28 0 0	27 0 0	26 0 0	29 0 0
4 5 0	4 5 0	4 0 0	4 0 0	4 0 0	4 5 0	4 7 0	4 6 0	4 6 0	5 2 0
5 3 9	5 3 0	5 1 9	4 12 0	4 12 0	4 12 6	4 14 6	4 14 0	4 12 0	4 12 6
0 4 9	0 4 8	0 4 6$\frac{1}{2}$	0 4 1	0 4 3$\frac{1}{2}$	0 4 8	0 4 8	0 4 6	0 4 6	0 4 9
0 9 10$\frac{1}{2}$	0 9 10$\frac{1}{2}$	0 9 10	0 8 10	0 8 9	0 8 9	0 8 9	0 8 8$\frac{1}{4}$	0 8 7	0 8 7
0 14 7$\frac{1}{2}$	0 14 7$\frac{1}{2}$	0 14 4$\frac{1}{2}$	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6
224 0 0	215 0 0	204 0 0	203 0 0	207 0 0	208 0 0	210 0 0	208 0 0	201 0 0	200 0 0
24 0 0	23 12 0	22 0 0	23 0 0	20 4 0	18 8 0	18 8 0	20 8 0	21 0 0	24 8 0
						45 0 0	44 0 0	43 0 0	44 0 0
						235 0 0	225 0 0	225 0 0	
32 0 0	30 0 0	24 8 0	23 8 0	23 0 0	22 8 0	20 0 0	20 8 0	21 0 0	22 8 0
3 7 6	3 7 6	3 6 0	3 6 6	3 6 6	3 9 0	3 8 0	3 0 6	3 1 0	3 1 0
265 0 0	285 0 0	250 0 0	230 0 0	210 0 0	238 12 0	230 0 0	232 8 6	242 8 0	252 8 0
4 12 6	4 13 0	4 4 0	4 9 0	4 9 6	4 9 0	4 8 0	4 5 6	4 7 0	4 7 6
6 14 0	6 10 0	6 4 0	6 5 0	6 5 0	6 8 0	6 5 0	6 4 6	6 3 6	6 6 0
4 6 0	4 5 0	4 2 0	4 2 0	4 2 0	4 0 0	3 14 0	3 15 0	3 15 0	4 6 0
7 9 0	6 11 0	6 2 0	6 7 0	6 12 0	6 5 0	5 14 0	5 15 0	5 14 0	6 14 0
0 6 3	0 6 6	0 5 3	0 4 6	0 4 9	0 4 9	0 5 3	0 5 6	0 6 6	0 6 6
2 12 6	2 13 0	2 11 0	2 13 0	2 13 6	2 13 6	2 13 6	2 15 0	3 2 0	3 1 0
4 6 0	4 6 0	4 6 6	4 5 6	4 6 6	4 10 0	4 9 6	4 0 9	4 9 3	4 12 6
25 8 0	25 12 0	23 0 0	23 0 0	23 0 0	21 8 0	22 8 0	23 4 0	22 8 0	26 8 0

Commodities, taking the Prices of December 1889 as=100.

June	July	August.	September	October	November	December	January 1891	February	March
104 61	107 93	115 13	121 77	110 33	109 03	109 96	109 23	105 35	100 74
104 2	107 1	115 5	122 8	116 1	109 3	109 9	108 7	104 9	100 6
105	118	121	114	108	110	109	109	110	110
102	108	101	99	106	109	108	108	109	113
92	94	88	81	87	88	92	87	85	96
114	107	93	86	93	97	97	93	90	100
96	96	89	89	89	96	9)	97	97	114
99	99	97	90	90	91	93	93	90	91
100	98	96	86	90	98	98	95	95	100
99	99	98	88	87	87	87	87	86	86
98	98	97	97	97	97	97	97	97	97
98	94	89	89	91	91	92	91	88	88
92	91	85	88	78	71	71	79	81	94
...	..	...	...	.		94	92	90	92
	.			,		117	112	112	
97	91	74	71	70	68	61	62	64	68
93	93	90	91	91	95	93	81	82	82
96	103	90	83	76	86	83	84	88	91
93	94	83	89	90	89	88	85	87	87
96	93	88	89	89	91	89	88	87	89
92	91	87	87	87	84	82	83	83	92
91	81	74	78	82	76	71	72	71	83
114	118	95	82	86	86	95	100	118	118
99	100	96	100	101	101	101	104	111	109
97	97	98	97	98	103	102	102	1(2	106
93	94	84	84	84	79	82	85	82	97

B 1.—Retail Prices in the first half of

		1889										
		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov
Wheat	Bombay	1 67	1 78	1 69	1 67	1 63	1 60	1 60	1 56	1 57	1 60	1 52
	Karachi	1 39	1 33	1 33	1 39	1 33	1 39	1 33	1 39	1 33	1 33	1 33
	Cawnpore	1 08	0 97	0 80	0 91	0 94	1 02	1 02	0 96	0 97	1 00	0 97
	Delhi .	1 07	1 00	0 84	0 89	0 89	0 94	0 94	0 94	0 89	0 94	0 94
	Jabalpur .	1 22	1 07	1 05	1 14	1 05	1 02	1 07	1 03	0 98	1 00	1 03
Jowar	Cawnpore	0 88	0 76	0 65	0 60	0 70	0 84	0 84	0 64	0 59	0 57	0 64
	Delhi	0 80	0 72	0 64	0 60	0 60	0 80	0 76	0 70	0 60	0 60	0 60
	Jabalpur	0 94	0 89	0 80	0 80	0 98	1 00	0 98	1 00	1 05	0 97	0 94
	Salem	0 64	0 65	0 64	0 64	0 62	0 62	0 62	0 59	0 55	0 58	0 55
Rice	Calcutta	1 09	1 08	1 09	1 12	1 24	1 27	1 27	1 18	1 22	1 24	1 25
	Patna	1 03	0 97	0 97	1 12	1 18	1 18	1 21	1 18	1 06	1 14	0 97
	Madras	1 19	1 19	1 19	1 19	1 19	1 25	1 24	1 25	1 24	1 27	1 33
	Rangoon	1 44	1 22	1 22	1 22	1 22	1 22	1 22	1 29	1 31	1 44	1 44

B 2.—Variations in Retail Prices, the Prices of

		1889										
		Jan	Feb	Mar	Apl	May	June	July	Aug	Sept.	Oct	Nov
Wheat	Bombay .	108	115	109	108	105	103	103	101	101	103	98
	Karachi .	100	96	96	100	96	100	96	100	96	96	96
	Cawnpore	111	100	82	94	97	105	105	99	100	103	100
	Delhi .	114	106	89	95	95	100	100	100	95	100	100
	Jabalpur . .	116	102	100	109	100	97	102	98	93	95	98
Jowar	Cawnpore	135	117	100	92	107	130	130	98	91	88	98
	Delhi . .	105	95	84	79	79	105	100	92	79	79	79
	Jabalpur .	129	122	110	110	135	137	135	137	144	133	129
	Salem . .	103	105	103	103	100	100	100	95	89	94	89
Rice	Calcutta	91	90	91	93	103	106	106	98	102	103	104
	Patna .	118	111	111	129	136	136	139	136	122	131	111
	Madras	80	80	80	80	80	84	84	84	84	86	90
	Rangoon .	100	85	85	85	85	85	85	90	91	100	100

each month, in annas per ser.

	1890												1891	
Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
1 55	1 54	1 45	1 55	1 54	1 6	1 51	1 47	1 5	1 5	1 59	1 59	1 56	1 52	1 46
1 39	1 39	1 39	1 39	1 45	1 45	1 33	1 33	1 33	1 23	1 23	1 28	1 33	1 33	1 33
0 97	0 98	1 02	1 03	0 97	1 02	1 02	1 03	1	1 18	1 06	1 08	1 08	1 08	1 10
0 94	0 94	0 94	1	1	0 94	0 94	1	0 94	1	1	1	1	1 06	1 14
1 05	1	1 03	1 02	1	0 98	0 97	1	1 02	1	0 98	1 02	0 97	1 05	1 07
0 65	0 65	0 68	0 71	0 74	0 84	0 80	0 84	0 89	0 89	0 94	0 91	0 89	0 94	0 89
0 76	0 73	0 73	0 80	0 89	0 89	0 94	0 89	0 80	0 80	0 80	0 84	0 80	0 80	0 84
0 73	0 74	0 78	0 84	0 89	0 89	0 89	0 97	0 97	1	1 03	0 94	0 69	0 70	0 80
0 62	0 70	0 65	0 75	0 72	0 69	0 62	0 69	0 72	0 72	0 72	0 71	0 72	0 75	0 75
1 20	1 19	1 15	1 15	1 18	1 21	1 24	1 23	1 19	1 25	1 26	1 21	1 12	1 10	1 10
0 87	0 89	0 85	0 82	0 91	0 95	0 93	0 97	1 02	1 05	0 97	0 94	0 82	0 94	0 84
1 48	1 47	1 43	1 44	1 41	1 37	1 35	1 38	1 45	1 45	1 44	1 45	1 48	1 48	1 50
1 44	1 44	1 29	1 21	1 33	1 38	1 38	1 44	1 57	1 44	1 44	1 44	1 36	1 33	1 19

December 1889 being taken as = 100.

	1890.												1891	
Dec	Jan	Feb	Mar	Apl	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
100	99	94	100	99	103	97	95	97	97	103	103	101	98	94
100	100	100	100	104	104	96	96	96	88	88	92	96	96	96
100	101	105	106	100	105	105	106	103	122	109	111	111	111	113
100	100	100	106	106	100	100	106	100	106	106	106	106	113	121
100	95	98	97	95	93	92	95	97	95	93	97	92	100	102
100	100	105	109	114	129	123	129	137	137	145	140	137	145	137
100	96	96	105	117	117	124	117	105	105	105	111	105	105	111
100	101	107	115	122	122	122	133	133	137	141	129	95	96	110
100	113	105	121	116	111	100	111	116	116	116	114	116	121	121
100	99	96	96	98	101	103	102	99	104	105	101	93	92	92
100	102	98	94	105	109	107	111	117	121	111	108	94	108	97
100	99	97	97	95	93	91	93	98	98	97	98	100	100	101
100	100	90	84	92	96	96	100	109	100	100	100	94	92	83

C 1.—Table of Wages.

Official Returns.

	Unskilled labour—Able bodied agricultural labour				Skilled labour—Common Mason, Carpenter or Blacksmith			
	1889		1890.		1889		1890	
	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year
	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
Calcutta					15 0 0	15 0 0	15 0 0	15 0 0
Bombay	11 0 0	11 0 0	11 0 0	11 0 0	32 8 to 48-5	31 1 to 46 10	27 8 to 42 8	27 8 to 42 6
Karachi	12 to 20	12 to 20	12 to 20	12 to 20	30 to 40	30 to 40	30 to 35	30 to 40
Cawnpore	4 0 0	4 0 0	4 0 0	4 0 0	10 0 0	10 0 0	10 0 0	10 0 0
Delhi	5 10 0	5 10 0	5 10 0	5 10 0	11 14 0	12 3 0	11 14 0	12 3 0
Jabalpur	3 to 4	3 to 4	3 to 4	3 to 4	10 to 15	10 t 15	7 8 to 12-0	8 to 12
Salem	3 10 8	3 10 8	3 10 8	3 10 8	12 13 4	12 13 4	13 2 8	13 2 8
Rangoon	15 0 0	15 0 0	10 to 12	10 to 12	30 0 0	30 0 0	30 to 45	30 to 45

	1890	1891
	R a p	R a p
The Harness and Saddlery Factory, Cawnpore	12 0 0	12 0 0
	10 0 0	10 0 0
	7 0 0	7 0 0
	6 0 0	6 0 0
	25 0 0	25 0 0
	12 0 0	12 0 0
	10 0 0	10 0 0
	10 0 0	10 0 0
	12 0 0	12 0 0
	12 0 0	12 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	5 0 0	5 0 0
	10 0 0	10 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	10 0 0	10 0 0
	8 0 0	8 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0

C 2.—Table of Wages.

Non-Official Returns.

	1890	1891
	R a p	R a p
BENGAL		
1 A Paper Mill	6 8 0	6 8 0
	7 0 0	7 0 0
	3 4 0	3 4 0
	4 8 0	4 8 0
	14 0 0	14 0 0
	16 0 0	16 0 0
	13 0 0	13 0 0
	16 0 0	16 0 0
	8 0 0	8 0 0

Non-Official Returns—continued

	1890			1891.		
	R	a	p	R	a	p
	5½	to	6	5½	to	6
	6½	to 7 &	9	6½	to 7 &	9
	5½	to	6	5½	to	6
	9	to	10	9	to	10
BENGAL—*contd*	5½	to	6	5½	to	6
		8			8	
2 A Coal Co	5½	to	6	5½	to	6
	8	to	10	8	to	10
	5½	to	6	5½	to	6
		9			9	
	7	to	8	7	to	8
	8	to	11	8	to	11
3 Another Coal Co	0	4	2 62	0	4	1 05
	7	6	1 36	7	2	5 4
	5	8	0	5	8	0
	5	8	0	5	8	0
NORTHERN INDIA	3	0	0	2	12	0
	6	4	0	6	0	0
1 A Cotton Mill	2	8	0	3	0	0
	4	12	0	4	12	0
	3	0	0	3	0	0
	6	8	0	5	8	0
	3	8	0	2	8	0
	20	0	0	20	0	0
	14	11	1	15	0	0
	15	0	0	15	0	0
2 The Murree Brewery	13	8	0	14	0	0
	6	0	0	6	0	0
	6	8	0	6	0	0
	8	0	0	8	0	0
	6	8	0	6	8	0
	10	to	12	10	to	12
	14	to	15	14	to	15
		8			8	
		9			9	
		6			6	
		7			7	
	14	to	16	13	to	16
	15	to	17	15	to	17
	15	to	18	15	to	18
	15	to	20	15	to	18
		10			10	
		6			6	
	20	to	24	20	to	24
	12	to	15	12	to	15
	10	to	13	10	to	13
BOMBAY	6	to	7½	6	to	7½
		6½			6½	
The Manockjee Petit Mills	7	to	12	7	to	12
	9	to	9½	9	to	9½
		6			6	
		7½			7½	
		9			9	
	7	to	9	7	to	8
	12	to	15	13	to	14
	10	to	13	10	to	11
	6	to	8	5	to	10
	11	to	14	10	to	15
	15	to	20	12	to	20
	25	to	38	26	to	36
	14	to	15	14	to	15
	14	to	22	7	to	20
		5			5	
	14	to	25	14	to	25
	35	to	45	35	to	45
	10	to	13	10	to	13

APPENDIX II

ACCOUNTS AND ESTIMATES.

Accounts . . . . . 1889-90.
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General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement	RECEIPTS			
		ACCOUNTS, 1889-90	BUDGET ESTIMATE, 1890-91	REVISED ESTIMATE, 1890-91	BUDGET ESTIMATE, 1891-92
Revenue—		Rx	Rx	Rx	Rx
Principal Heads of Revenue—					
Land Revenue		23,981,399	23,874,400	23,914,600	24,399,300
Opium		8,583,056	8,203,300	7,875,000	7,593,400
Salt		8,187,739	8,233,500	8,453,200	8,343,500
Stamps		4,087,908	4,034,900	4,096,100	4,148,200
Excise		4,891,894	4,844,500	4,923,700	4,953,700
Other Heads	A	9,129,817	9 005,300	9,383,900	9,488,100
TOTAL PRINCIPAL HEADS	A	58,861,813	58,195,900	58,646,500	58,926,200
Interest	"	873,201	789,900	925,800	806,400
Post Office, Telegraph, and Mint	"	2,337,624	2,423,400	2,539,500	2,469,700
Receipts by Civil Departments	"	1,556,372	1,521,500	1,607,600	1,571,300
Miscellaneous	"	1,264 409	1,243,000	920,600	821,400
Railways	"	16,605,601	17,151,400	17,007,600	17,872,400
Irrigation	"	1,991,078	2,035,000	2,171,200	2,160,600
Buildings and Roads	"	650,398	589,100	637,700	597,100
Receipts by Military Departments	"	944,707	982,600	857,000	800,200
TOTAL REVENUE		85,085 203	84,932,100	85,313,500	86,025,300
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,129,018	6,359,000	6,290,300	1,091,400
Unfunded Debt (net Incurred)	"		309,600	539,200	583,000
Deposits and Advances (net)	"	1,049,671	710,200	854,100	
Remittances (net)	"	..	..	373,300	19,500
Secretary of State's Bills drawn	"	15,474,496	14,989,000	15,989,000	16,000,000
TOTAL RECEIPTS		106,738,398	107,299,900	109,359,400	103,719,200
Balance on 1st April—India		13,305,189	14,596,889	14,748,821	16,797,121
England		3,259 933	4,503,833	5,402,873	3,532,473
GRAND TOTAL		123,303,510	126,400,622	129,511,094	124,048,794

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

R N RAY,
Offg. Dy. Secy. to the Govt. of India

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates

	For detail *vide* Statement	DISBURSEMENTS			
		ACCOUNTS 1889-90.	BUDGET ESTIMATE, 1890-91	REVISED ESTIMATE 1890-91	BUDGET ESTIMATE, 1891-92
Expenditure—		*Rx*	*Rx*	*Rx*	*Rx*
Direct Demands on the Revenues	B	8,909,651	9,775,500	9,621,600	10,035,400
Interest	"	4,240,963	4,296,300	4,164,700	3,867,200
Post Office, Telegraph, and Mint	"	2,228,504	2,328,600	2,307,800	2,368,100
Salaries and Expenses of Civil Departments	"	13,235,406	13,596,800	13,397,200	13,976,500
Miscellaneous Civil Charges	"	4,814,283	4,945,400	4,718,800	4,972,900
Famine Relief and Insurance	"	600,000	600,000	600,000	1,043,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	4,974	4,800	9 100	210,500
Railway Revenue Account	"	18,458,202	19 017,900	18,014,400	19,374,100
Irrigation	"	2,652,707	2,739 400	2,762,800	2,883,100
Buildings and Roads	"	5,412,189	5,717,300	5,822,000	6,109,100
Army Services	"	20,677,814	21,505,100	20,897,500	21,051,200
Special Defence Works	"	689,481	892,300	523 300	847,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		81,924,174	85,419,400	82,839,200	86,738,100
Add—Provincial Surpluses that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+562,198	+7,700	+104,800	..
Deduct—Provincial Deficits that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—13,202	—765 400	—417,600	—828,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		82,473,170	84,661,700	82,526,400	85,909,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	3,173,390	3,750,000	3,489,400	3,500,000
Capital charge involved in redemption of liabilities			4,695 000	4,692,600	
Debt, Deposits, and Advances—					
Unfunded Debt	C	69,616			
Deposits and Advances (net)	"		..		459,000
Loans to Native States and Presidency Corporations, &c (net advances)	"	355,905	537,000	452,700	484,700
Loans and Advances by Provincial Governments	"	242,249	370,000	330,500	523,600
Capital of Railway Companies (net Payments)	"	1,215,598	2,200,500	2,728,300	141,400
Remittances (net)	"	18,897	18,000		
Secretary of State's Bills paid	"	15,602,997	14,921,900	14,961 600	16 934 400
TOTAL DISBURSEMENTS		103,151,816	111,154,100	109,181,500	108,252,800
Balance on 31st March—India		14,748,821	13,094,089	16,797,121	13,570,321
England		5,402 873	2,152,433	3 532 473	2 225 673
GRAND TOTAL		123,303,510	126,400,622	129,511,094	124,048,794

	Rx	*Rx*	*Rx*	*Rx*
Revenue	85,085 203	84 932 100	85 313 500	86 025 300
Expenditure chargeable thereon	82 473 170	84 661 700	82 526 400	85 909,700
Surplus (+) or Deficit (—)	+2,612,033	+ 270 400	2 787 100	+115,600

STEPHEN JACOB,
Offg Comptroller General.

J F FINLAY,
Secretary to the Government of India

H 2

A.—*Statement of the Revenue of*

HEADS OF REVENUE	ACCOUNTS 1889-90 — India — Imperial	ACCOUNTS 1889-90 — India — Provincial and Local	ACCOUNTS 1889-90 — England	ACCOUNTS 1889-90 — Exchange* 1s 4·566d	ACCOUNTS 1889-90 — Total	REVISED — India — Imperial	REVISED — India — Provincial and Local
	Rx	*Rx*	£	*Rx*	*Rx*	*Rx*	*Rx*
Principal Heads of Revenue—							
I —Land Revenue	14 850 880	9,130,519			23,981 399	15 345,100	8,569,500
II —Opium	8 583,056				8 583,056	7,875,000	
III —Salt	8,152,136	35 603			8 187,739	8 414,000	39 200
IV —Stamps	1 194 054	2,893 854			4,087 908	1 199 700	2,896 400
V —Excise	3,660,706	1 231,188			4,891 894	3 682,800	1 240,900
VI —Provincial Rates	575	3 409 480			3,410 055	600	3,474,800
VII —Customs	1,490,493	16 193			1 506,686	1,706 900	15,600
VIII —Assessed Taxes	914,873	680 401			1,595 274	917 500	686,000
IX —Forest	769,905	716 398			1 486 303	732 900	718,300
X —Registration	177,986	175 806			353,792	185,800	183,300
XI —Tributes from Native States	777,707				777 707	762,200	
TOTAL	40 572 371	18 289,442			58 861 813	40 822 500	17 824 000
XII.—Interest	589,248	87,455	135,633	60 865	873,201	603,600	102,300
Post Office, Telegraph, and Mint—							
XIII —Post Office	1,294,751	6 496			1,301 247	1,387 300	6,500
XIV —Telegraph	742,408	406	16,601	7,450	766 865	762,500	300
XV —Mint	269,512				269,512	364,000	
TOTAL	2,306 671	6 002	16 601	7 450	2 337,624	2 513 800	6,800
Receipts by Civil Departments—							
XVI —Law and Justice { Courts	22 809	330 995			353 804	19,900	329 700
XVI —Law and Justice { Jails	42,737	246,876			289 613	37 100	261,700
XVII —Police	26 959	339 479			366,438	20,400	350 800
XVIII —Marine	86 505	115,965			202 470	79,700	122,800
XIX.—Education	1,504	200,044			201,548	1,200	200,500
XX —Medical	485	54 337	2 701	1,212	58,735	500	58,900
XXI —Scientific and other Minor Departments	9 769	73 287	489	219	83 764	6 500	72,800
TOTAL	190,768	1,360,983	3,190	1 431	1 556 372	165,000	1,397,200
Miscellaneous—							
XXII —Receipts in aid of Superannuation, &c	184,506	38,922	104 363	46 833	374 624	172 000	55 600
XXIII —Stationery and Printing	27 184	43,326			70,510	22,900	44,000
XXIV —Exchange	386,744				386,744	130,000	
XXV —Miscellaneous	129 492	296,640	4,417	1,982	432 531	71 400	284,700
TOTAL	727,926	378 888	108 780	48 815	1,264 409	396,300	384,300
Railways—							
XXVI —State Railways (gross Receipts)	11 728 444	1,659 087	230	103	13,387 864	11,680,800	1,923,700
XXVII —Guaranteed Companies (Net Traffic Receipts)	3 168 634				3 168,634	3,367 900	
XXVIII —Subsidized Companies (Repayment of Advances of Interest)	49,012		63	28	49 103	34,000	
TOTAL	14 946 090	1,659,087	293	131	16 605 601	15,082 700	1,923,700
Irrigation—							
XXIX —Major Works Direct Receipts	527 926	604,658			1,132 584	596,100	675,400
Portion of Land Revenue due to Irrigation	689 766	..			689 766	720,900	
XXX —Minor Works and Navigation	37,174	131 554			168 728	36 900	141,900
TOTAL	1 254,866	736,212			1 991 078	1,353,900	817,300
Buildings and Roads—							
XXXI —Military Works	43,519				43,519	43,600	
XXXII —Civil Works	50 295	518,667	26 172	11,745	606 879	20 700	541,600
TOTAL	93 814	518 667	26 172	11,745	650 398	64,300	541,600
Receipts by Military Departments—							
XXXIII —Army: Effective	826,804		36,466	16,364	879 634	748,300	
Non effective	52,566		8,633	3 874	65,073	51,700	
TOTAL	879,370		45,099	20 238	944,707	800,000	
TOTAL REVENUES	61,561,124	23,037,636	335,768	150,675	85,085,203	61,802,100	22,997,200

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England,

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890 91				BUDGET ESTIMATE 1891 92						
England	Exchange * 1s 6 113d	TOTAL	Increase + Decrease— of Revised, as compared with Budget Estimates 1890-91	INDIA Imperial	INDIA Provincial and Local	England	Exchange 1s 5 25d	TOTAL	Increase + Decrease — of Budget 1891 92 as compared with Budget 1890 91	Increase + Decrease — of Budget 1891-92 as compared with Revised Estimates, 1890-91
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
		23 914,600	+40,200	15,078,300	9,321,000			24 399 300	+524 900	+484,700
		7,875,000	—328,300	7,593,400				7 593,400	—609,900	—281,600
		8,453,200	+219,700	8,308 100	35 400			8,343 500	+110 000	—109,700
		4,096,100	+61,200	1,218,500	2,929 700			4,148 200	+113 300	+52 100
		4 923,700	+79 200	3 706,200	1,247,500			4,953 700	+109 200	+30,000
		3,475 400	+126 000	600	3 530,300			3 530 900	+181 500	+55 500
		1,722,500	+161,400	1 685 400	15,500			1,700,900	+139,800	—21,600
		1,603 500	+44 800	921,900	688,400			1,610 300	+51,600	+6,800
		1,451 200	+36,800	770,200	740 900			1,511,100	+06 700	+59,900
		369,100	+23,600	186,200	183,700			369,900	+24 400	+800
		762 200	—14 000	765,000				765 000	—11 200	+2,800
•		58 646,500	+450 600	40,233 800	18,692 400			58 926 200	+730,300	+279,700
166 000	53,900	925 800	+135,900	650,700	114,000	30 000	11,700	806 400	+16 500	—119,400
		1,393 800	+7,600	1,417,200	6 700			1 423,900	+37,700	+30,100
14,300	4 600	781,700	—11 500	754 700	300	17,600	6,900	779 500	—13,700	—2,200
		364,000	+120,000	266 300				266 300	+22 300	—97,700
14,300	4 600	2,539,500	+116,100	2 438 200	7 000	17,600	6 900	2 460 700	+46,300	—69 800
		349,600	+7,800	22,900	330,900			353 800	+12 000	+4,200
		298,800	+9 500	40,500	280 500			321 000	+31 700	+22 200
		370 900	+12 800	18 200	338,800			357,000	—1 100	—13,900
		202 500	+10,100	78 500	120,600			199 100	+6,700	—3 400
		201 700	—2,700	1 300	202,300			203 600	—800	+1,900
33 600	10,900	103,900	+42 400	500	59 700	2,400	900	63 500	+2 000	—40 400
700	200	80,200	+6,200	4 700	68,000	400	200	73 300	—700	—6 900
34 300	11,100	1 607 600	+80 100	166 600	1 400 800	2,800	1 100	1,571 300	+49 800	—36,100
101,100	32,900	361 600	—1,300	165 700	47,700	98,300	38,500	350 200	—12,700	—11,400
		66,900	—5,900	21,900	47,400			69 300	—3 500	+2,400
		130,000	—313,500	41 400				41,400	—402,100	—88 600
4 500	1,500	362,100	—1,700	69,500	287 500	2,500	1,000	360 500	—3 300	—1,600
105,600	34,400	920,600	—322 400	298,500	382 600	100 800	39 500	821 400	—421 600	—99 200
200	100	13,604 800	—172 500	12,653,300	2 006,400	200	100	14,660 000	+882,700	+1,055 200
		3,367,900	+25 900	3,180,000				3,180 000	—162,000	—187,900
700	200	34,900	+2 800	32,400				32 400	+300	—2,500
900	300	17,007 600	—143 800	15 865 700	2 006,400	200	100	17 872 400	+721 000	+864 800
	•	1,271,500	+97,600	589,000	634,700			1,223 700	+49,800	—47 800
	•	720 900	+32,800	756,200				756 200	+68 100	+35 300
		178,800	+5 800	39 700	141,000			180,700	+7 700	+1,900
		2,171,200	+136 200	1 384,900	775,700			2,160 600	+125,600	—10 600
	•	43,600	+5,600	43,500*				43 500	+5,500	—100
24 000	7,800	591,100	+42,700	10,500	508 200	25,100	9 800	553 600	+2 200	—40 500
24 000	7,800	637,700	+48 300	54 000	508,200	25,100	9,800	597 100	+7 700	—40 600
35 600	11,600	795,500	—113,200	688,500		27,100	10,600	726 200	—182 500	—69 300
7,400	2,400	61,500	—12,400	61,500		9 000	3,500	74 000	+100	+12,500
43 000	14,000	857,000	—125 600	750 000		36,100	14,100	800 200	—182 400	—56,800
388,100	126,100	85 313 500	+381,400	61,842,400	23 887,100	212,600	83,200	86 025 300	+1,093,200	+711,800

exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year

B—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE	ACCOUNTS 1889 90					REVISED	
	INDIA		England	Exchange * 1s 4 566d	TOTAL	INDIA	
	Imperial	Provincial and Local				Imperial	Provincial and Local
	Rx	Rx	£	Rx	Rx	Rx	Rx
Direct Demands on the Revenues—							
1—Refunds and Drawbacks	168 602	72 373			240 9-5	163,100	69,800
2—Assignments and Compensations	569 193	975,-55			1,544 448	569,100	948,100
Charges in respect of Collection, *viz*:—							
3—Land Revenue	206 891	3,326,741	358	174	3,624 194	349,700	3 353,700
4—Opium (including cost of Production)	1,603,596		1 043	468	1,605 107	2,193 900	
5—Salt (including cost of Production)	407,009	5 4-3	210	94	412,766	417,800	19,200
6—Stamps	—10,481	96 322	33 499	15 033	134,373	—11 000	96,600
7—Excise	116,523	40,006	145	65	156 739	131,900	44,800
8—Provincial Rates		55 075			55 075		51,400
9—Customs	48 616	86,377	19	9	135 021	48,700	67 900
10—Assessed Taxes	14,347	13 334			27,681	15 300	14 200
11—Forest	360 144	417,390	1,726	775	780 035	377,200	432,900
12—Registration	96 926	96,311			193,237	98,400	97,700
TOTAL	3 671,306	5 164,637	37,030	16,618	8 909,051	4,354,100	5,216,300
Interest—							
13—Interest on Debt† other than that charged to Railways and Irrigation Works	272,710	51 914	2,40-,302	1 078,031	3 804 957	317 900	63,800
14—Interest on other Obligations	433 007	2,744	176	79	436 006	450,900	2,200
TOTAL	705 717	54 658	2 402 478	1,078 110	4,240 963	768,800	66,000
Post Office, Telegraph, and Mint—							
15—Post Office	1 150 686	112 571	72,036	32,326	1 376 619	1 182 300	112,600
16—Telegraph	579 670	454	104,387	40 844	731 355	603 200	400
17—Mint	103 016		12 089	5 425	120 530	105,900	
TOTAL	1 842 372	113 025	188 51-	84,505	2 228,504	1 891 400	113 000
Salaries and Expenses of Civil Departments—							
18—General Administration	596 965	814,753	239 845	107 630	1,759,193	595 600	819 300
19—Law and Justice { Courts	98 412	2 61-,017	4 035	1,811	2,716,275	101,500	2 649,800
19—Law and Justice { Jails	159 751	697,940			857 691	159,100	722,400
20—Police	950,009	2 937 555			3 887 564	800,000	2,965,000
21—Marine (including river Navigation)	326,862	170 213	106,844	47,946	657,865	279,300	146,200
22—Education	15 560	1 298 449	1,57-	705	1 316 286	18,800	1,341,400
23—Ecclesiastical	160 277		546	245	161 068	165,700	
24—Medical	34 988	740 850	6,402	2 913	785,243	35,300	758,300
25—Political	564 593	53,040	25 968	11 653	655 254	716 700	55,000
26—Scientific and other Minor Departments	255 767	143,671	27 285	12,244	438 967	307,100	143 800
TOTAL	3,163 184	9,474,488	412,587	185 147	13,235,406	3 239 100	9,601,800
Miscellaneous Civil Charges—							
27—Territorial and Political Pensions	515 656		13,754	6,172	535 582	511,900	
28—Civil Furlough and Absentee Allowances	2016		203 941	91,518	297 475	1,700	
29—Superannuation Allowances and Pensions	85 608	699 991	1,625,376	729,386	3,140 361	83,400	735 100
30—Stationery and Printing	90 492	401 723	45 912	20 603	558,730	93,000	415,400
31—Exchange							
32—Miscellaneous	52,703	191 995	25 841	11,596	282,135	62,700	185,100
TOTAL	746,475	1 293 709	1 914,824	859,275	4 814,283	752,700	1,335,600
Famine Relief and Insurance—							
33—Famine Relief		68,288			68,288		8,000
34—Construction of Protective Railways							—
35—Construction of Protective Irrigation Works	71 457				71,457	75 600	
36—Reduction of Debt	460 255				460,255	516,400	
TOTAL†	531,712	68,288			600 000	592 000	8,000
Carried over	10 060 826	16 188,805	4 955 431	2,223,745	34,028 807	11,598,100	16,340,100

The * Interest on Debt is distributed as follows:—	ACCOUNTS 1889 90			
	India	England	Exchange	TOTAL
	Rx	£	Rx	Rx
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	324 624	2,402,302	1,078 031	3,804,957
Under Railway Revenue Account	2, 64,468	914,022	410,166	4,088,656
Under Irrigation	1 060 683			1 060,683
TOTAL	4,140,775	3,316,324	1,488 197	8,954,296

* See foot-note to Statement A

† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief

	Accounts, 1889-90	Revised Estimate, 1890-91	Budget Estimate, 1891-92
Indian Midland Railway	238,181	251,100	236,900
Bengal Nagpur Railway	223,828	252,100	220,100

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE 1890-91 England	Exchange * 1s 6 11/3d	TOTAL	Increase + Decrease — of Revised as compared with Budget Estimates, 1890 91	BUDGET ESTIMATE, 1891 92 INDIA Imperial	INDIA Provincial and Local	England	Exchange 1s 5 35d	TOTAL	Increase + Decrease — of Budget, 1891 92 as compared with Budget 1890-91	Increase + Decrease — of Budget 1891-92, as compared with Revised Estimate, 1890-91
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
		232,900	+ 13,300	164,800	66,600			231,400	+ 11,800	−1,500
		1,517,200	+ 4,200	568,700	953,700			1,522,400	+ 9,400	+ 5,200
400	100	3,703,900	−9,500	370,900	3,515,500	700	300	3,887,400	+ 174,000	+ 183,500
600	200	2,194,700	−110,100	2 273,900		500	200	2,274,600	−30 200	+ 79,900
500	200	437,700	−15,300	452,000	14 100	600	200	466 900	+ 13,900	+ 29,200
35,000	11,400	132,000	−11,100	−11,900	100,200	31,600	12,500	132 400	−10 700	+ 400
100		176,800	+ 4 200	140 900	47,700	100		188,700	+ 16,100	+ 11,900
		51,400	+ 7 900		51,800			51,800	+ 8,300	+ 400
		136,600	−2,000	52,900	87,600	100		140 600	+ 2 000	+ 4,000
		29 500	−1 700	16,300	15,300			31,600	+ 400	+ 2,100
2,000	700	812,800	−35,100	427,500	475 300	2 100	800	905,700	+ 57,800	+ 92 900
		196,100	+ 1,300	101,400	100 500			201,900	+ 7,100	+ 5 800
38,600	12,600	9,621,600	−153,900	4 557,400	5 428 300	35,700	14 000	10,035,400	+ 259 900	+ 413,800
2,512,800	816 700	3,711,200	−129 500	−37,400	81,100	2,407,200	942 000	3 392 900	−447,800	−318,300
300	100	453,500	−2 100	471,700	2 200	300	100	474 300	+ 18,700	+ 20 800
2,513,100	816 800	4,164,700	−131 600	434,300	83,300	2,407 500	942,100	3,807 200	−429,100	−297,500
79,200	25,800	1,399,900	−20,000	1,211,100	115,000	95,500	37 400	1,459 000	+ 39,100	+ 59 100
134,300	43 600	781 500	−19,000	622,300	400	122 000	47 700	702,400	−8,100	+ 10,900
15,500	5 000	126,400	+ 18 200	105 200		8,300	3,200	116,700	+ 8,500	−9 700
229,000	74 400	2 307,800	−20,800	1,938,600	115,400	225 800	68 300	2 368,100	+ 39 500	+ 60 300
246,300	80,100	1 741,300	−28,100	599 400	823,100	245 300	96 000	1,763 800	−5,600	+ 22,500
700	200	2,752 200	−7 700	113,600	2 725 600	3 600	1 400	2,844 200	+ 84,300	+ 92,000
..		881,500	−6 400	165,200	750,900			916 100	+ 28,200	+ 34,600
		3,825 000	−124,200	836,100	3,102,400			3 918,500	−10 700	+ 113 500
116,900	38,000	580,400	−38,800	289,100	182,100	172,100	67,300	710,600	+ 91 400	+ 130,200
1,600	500	1,362 300	−33 500	21,700	1,402,700	1,800	700	1,426 900	+ 31 100	+ 64 600
400	100	166,200	−1,000	169,100		600	200	169 900	+ 2 700	+ 3 700
6,700	2,200	802 500	−7,800	37,000	785,700	7,500	2 900	833,100	+ 24 800	+ 30,600
25,200	8,200	805 100	+ 74,000	677,100	56 500	22,400	8 600	764 800	+ 33 700	−40,300
22,500	7 300	480,700	−26,100	421,400	154,600	23,400	9,200	608,600	+ 101,800	+ 127,900
420,300	136,600	13,397,200	−199,600	3,329,700	9,983 600	476,700	186 500	13 976,500	+ 379 700	+ 579,300
46,300	15,100	573,300	+ 44,100	498,800		22,400	8 800	530,000	+ 800	−43,300
176,000	57,200	234 900	−81,400	1,300		209,000	81,800	292,100	−24 200	+ 57,200
1,685,400	547,800	3,051,700	−132,700	83,200	747,100	1,716,500	671 700	3,218,500	+ 34 100	+ 166 800
51,000	16,600	576,000	−32,600	95,600	417,500	42,300	16 600	572,000	−36,600	−4,000
26,500	8,600	282,900	−24,000	41 300	277,300	30 000	11 700	360 300	+ 53,400	+ 77,400
1,985,200	645,300	4,718,800	−226,600	720 200	1,441 900	2 020,200	790 600	4,972,900	+ 27 500	+ 254 100
..	...	8,000	−2,500		3,000			3,000	−7 500	−5,000
				975,000				975,000	+ 975,000	+ 975,000
		75,600	+ 10,600	65,000	...			65,000		−10,600
		516,400	−8 100						−524,500	−516,400
	...	600,000		1,040,000	3,000			1,043,000	+ 443 000	+ 443,000
5,186,200	1,685,700	34,810,100	−732 500	12 020 200	17,055,500	5,165,900	2 021 500	36 263 100	+ 720,500	+ 1,453,000

REVISED ESTIMATE 1890 91 India.	England.	Exchange	TOTAL	BUDGET ESTIMATE 1891 92 India.	England.	Exchange	TOTAL
Rx	£	Rx	Rx	Rx	£	Rx	Rx
381,900	2,512,800	816 700	3 711 200	41,700	2 407,200	942,000	3 392 900
[illegible]	[illegible]	381,[illegible]	4,190,000	[illegible]	1,167 800	456 900	4 047 700
[illegible]			1,081,000	1 107,000			1 107 000
[illegible]	[illegible]	1,131,900	8,9[illegible],200	4,173 700	3,575,000	1,398,900	9,147,600

[illegible] as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies :—

B.—*STATEMENT of the EXPENDITURE chargeable on the*

HEADS OF EXPENDITURE	ACCOUNTS, 1889-90					REVISED	
	INDIA		England	Exchange * 1s 4.566d	TOTAL	INDIA	
	Imperial	Provincial and Local				Imperial	Provincial and Local
	Rx	Rx	£	Rx	Rx	Rx	Rx
Brought forward	10,660,826	16,188 805	4,955,431	2,223,745	34,028,807	11,598,100	16,340,100
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	•	4,974			4 974		9,100
Railway Revenue Account—							
38 —State Railways: Working Expenses	6,013,751	850,688	•		6,864,439	5,839,900	1,022,200
Interest on Debt	2,268,141	476,912	861,500	386,597	3,993,150	2,367,600	493,500
Annuities in purchase of Railways			1,687,780	757,390	2,445,170		...
Interest chargeable against Companies on Advances			52,522	23,569	76,091		..
Interest on Capital deposited by Companies	21,465		670,557	300,912	992,934	19,400	
39 —Guaranteed Companies Surplus Profits, Land and Supervision	472,885				472,885	515,700	
Interest	9,468		2,337,058	1,048,753	3,395,279	7,500	•
40 — Subsidized Companies Land, &c	54,557	14,573		•	69,130	25,000	14,700
Advances of Interest						..	..
41 —Miscellaneous Railway Expenditure	129,231	19,893			149,124	122,900	30,500
TOTAL	8 969 498	1,362,066	5 609,417	2,517,221	18,458 202	8 898 000	1,560,900
Irrigation—							
42 —Major Works Working Expenses	359 249	368,309			727 558	370,400	377,100
Interest on Debt	548,144	512,539			1,060,683	565,300	516,700
43 —Minor Works and Navigation	293,571	569,877	703	315	864,466	291,500	638,800
TOTAL	1,200,964	1,450 725	703	315	2,652,707	1,227,200	1,532,600
Buildings and Roads—							
44 —Military Works	1,118 756		13,603	6,104	1,138,463	1,190 900	
45.—Civil Works	628,594	3,482 070	112,553	50 509	4,273 726	599,200	3,867,300
TOTAL	1,747 350	3,482,070	126,156	56,613	5,412,189	1,790,100	3,867,300
Army Services—							
46 —Army: Effective	14,037 013		1,904,003	854,420	16,795 436	13,826,200	•
Non Effective .	907,082		2 053 700	921,596	3,882,378	989,800	
TOTAL	14,944,095		3,957 703	1,776 016	20,677,814	14,816,000	
Special Defence Works—							
47 —Special Defence Works	400,436		199,513	89,532	689,481	263,300	•
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	37,923,169	22,488,640	14,848,923	6,663,442	81,924,174	38,592,700	23,310,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+562,198			+562,198		+104,800
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		—13,202			—13,202		—417,600
Total Expenditure charged against Revenue		23,037,636			82,473,170		22,997,200

	ACCOUNTS, 1889-90.			
	India.	England	Exchange (charged against Revenue)	Total.
	Rx	£	Rx	Rx,
Expenditure not charged to Revenue—				
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	1,349,203	997,588	447,667	2,794,458
49.—Irrigation Works	376,088	1,963	881	378,932
TOTAL .	1,725,291	999,551	448,548	3,173,390
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES . . .				

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890-91			Increase + Decrease— of Revised as compared with Budget Estimates 1890 91	BUDGET ESTIMATE 1891 9					Increase + Decrease — of Budget 1891 92 as compared with Budget 1890 91	Increase + Decrease— of Budget, 1891-92, as compared with Revised Estimates, 1890 91
				INDIA						
England	Exchange* 1s 6 113d	TOTAL		Imperial	Provincial and Local	England	Exchange 1s 5 25d	TOTAL		
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
5,186,200	1 685,700	24,810,100	−732,500	12 020 200	17,055,500	5 165,900	2 021 500	36,263,100	+ 720,500	+ 1,453,000
		9 100	+ 4,300		210 500			210,500	+ 205 700	+ 201 400
		6,862,100	− 233 900	6 520 000	1,134 200			7,654 200	+ 558 200	+ 792 100
865 400	281,300	4,007 800	− 118,600	2 498 200	505,400	1,005 900	393,600	4,403,100	+ 276 700	+ 395 300
1,690 600	549 400	2 240 000	− 211 400			1 693 600	662,700	2,356,300	− 95 100	+ 116,300
122,900	39,900	162,800	− 15,600			161,900	63 300	225,200	+ 46,800	+ 62,400
669,200	217 500	906 100	− 83,600	19 400		681,700	266 800	907,900	− 21 800	+ 61 800
		515 700	− 53 300	590,000				599 000	+ 30,000	+ 83 300
2 354 200	765,100	3 106 800	− 316 900	2 500		2,146,900	840,100	2 989 500	− 454 200	− 137 300
		39 00	− 12,300	35 000	15,100			50 100	− 1,900	+ 10,400
		153 400	+ 42,100	120 000	8 800			128 800	+ 17 500	− 24,600
5,702,300	1 853 200	18 014 400	− 1 003 500	0 794,100	1 663 500	5,690,000	2 226,500	19 374,100	+ 356 200	+ 1,359 700
		717 500	+ 18 700	375,500	378 200			753 700	+ 24 000	+ 6,200
		1,082 000	− 1 200	585 600	521 400			1 107 000	+ 23 800	+ 25 000
2 300	700	033 300	+ 5,900	326,200	695,800	300	100	1 022 400	+ 05 000	+ 89 100
* 2,300	700	2 762 800	+ 23 400	1 287 300	1 505 400	300	100	2 883 100	+ 143,700	+ 120 300
22 300	7,200	1 220 400	+ 59 700	1 118 900		8 200	3 200	1 130 300	− 10 400	− 90 100
102 000	33 100	4 001 600	+ 45 000	654,500	4,100,600	96 100	37,100	4 9[illegible]8 0	+ 4[illegible]2 200	+ 377 200
124,300	40 300	5 8[illegible] 000	+ 104 700	1,773,400	4,100,600	104 300	40 800	6 109 100	+ 301 8[illegible]0	+ 287 100
2,492 500	810 100	17 108 800	− 390 400	13 649 800		2 496 100	976 700	17 122 600	− 96 600	− 6 200
2,097,300	681 600	3 768 700	− 217 200	915 700		2 165 500	847 400	3,928,000	− 57,300	+ 150 900
4 589 800	1 401 700	20 897,500	607 600	14 505 50[illegible]		4,061,600	1 824,100	21 0[illegible]1 200	453 000	+ 153,700
196 200	63 800	523 300	− 369,000	360 000		350,000	137 000	847 000	− 45,300	+ 323,700
15,801,100	5,135,400	82,839,200	− 2 580,200	39,800 500	24,715,500	15 972 100	6 [illegible]50 000	86 738 100	+ 1 318 700	+ 3 898 900
		+ 104,800								
		− 417 600			− 828,400			− 828 400		
		82 526 400			23,887,100			85 509 700		

REVISED ESTIMATE 1890 91				BUDGET ESTIMATE 1891-92			
India	England	Exchange	Total	India	England	Exchange	Total
Rx	£	Rx	Rx	Rx	£	Rx	Rx
1,519,300	1,106,200	359,500	2 985,000	1,791 600	1 192 000	466,400	2 950,000
495,100	7,000	2,300	504,400	543 900	4,400	1,700	550 000
2,014,400	1 113,200	361 800	3,489 400	1 835 500	1 196,400	468 100	3 500,000
..	4,692,600		4 692,600				

* See foot-note to Statement A.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate 1891-92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Revenue (from Statement A)	84,598,760	335,768	84 934,528	84,799,300	388,100	85,187,400	85,729,500	212,600	85,942,100
Exchange added to Revenue	150 675		150 675	126,100		126,100	83,200		83,200
TOTAL	84 749 435	335 768	85,085,203	84,925,400	388,100	85,313,500	85,812,700	212,600	86,025,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p c Debentures		661,000							
3 p c Stock		3,500,000			5,400,000			2,600,000	
Debenture and Debenture Stock					1,495,000				
Rupee Debt—									
4 p c Rupee Loan	2,000,000								
Stock Notes									
Miscellaneous				700					
TOTAL	2,000,000	4,161,000	6,161,000	700	6,895,000	6,895,700		2,600,000	2,600,000
NET			**5,129,018**			**6,290,300**			**1,091,400**
Unfunded Debt—									
Treasury Notes	1,650			2,000					
Deposits of Service Funds	128 175			131,500			134,400		
Savings Bank Deposits	4 114,726			3,467,400			3 564,900		
TOTAL	4,244,551		4,244,551	3,600,900		3,600,900	3,699,300		3,699,300
NET			**0**			**539,200**			**583,000**
Deposits and Advances									
Balances of Provincial Allotments	562,198			104,800					
Appropriation for reduction of Debt	460 255			516,400					
Excluded Local Funds	615,003			650,900			647,500		
Political and Railway Funds	286,205			221,900			212,900		
Departmental and Judicial Deposits	14,648 933			14,740,300			14,133,600		
Advances	11,185 425	6,917		15,4[illegible]2,000	4,700		10,228,700	7,300	
Suspense Accounts	87,915			45,500			15,700		
Exchange on Remittance Accounts, net				230 400			769,600		
Miscellaneous	266,720	770		455,800			5 ,000		
TOTAL	28,112,654	7,687	28,120,341	32,437,600	4,700	32,442,300	26,063,000	7,300	26,070,300
NET			**1,049,671**			**854,100**			**0**
Carried over	119,106,640	4,504,455		120,964,600	7,287,800		115,575,000	2,819,900	

and Expenditure of the Government of India, in India and in England

Figures nearest to 100 in columns for Estimates.

	Accounts, 1889-90			Revised Estimate 1890-91			Budget Estimate, 1891-92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	Rx	Rx	£	Rx	Rx	£	Rx.
Expenditure, Imperial and Provincial (from Statement B)	60,411,809	14,848,923	75,260,732	61,902,700	15,801,100	77,703,800	64,516,000	15,972,100	80,488 100
Exchange, charged as Expenditure	6,663,442		6,663,442	5,135,400		5,135,400	6,250,000		6,250,000
Add—Provincial Surpluses, transferred to "Deposits"	562,198		562,198	104,800		104,800			
Deduct—Provincial Deficits, charged against "Deposits"	—13,202		—13,202	—417 600		—417,600	—828,400		—828,400
Total	67,624,247	14 848,923	82,473,170	66,725,300	15 801,100	82 526,400	69 937 600	15,972 100	85,909,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,725,291	999,551		2,014,400	1 113,200		1,535 500	1,196,400	
Capital Charge involved in Redemption of Liabilities					4,692,600				
Add—Exchange on Expenditure not charged to Revenue	448,548			361,800			468,100		
Total	2,173,839	999,551	3,173,390	2,376 200	5,805 800	8,182,000	2,303 600	1,196 400	3,500,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p c Stock		3 167			600				
India 4 p c Stock		248 098			87 700				
India 3½ p c Debentures		661,000						1,386,000	
Oudh and Rohilkund Railway Debentures					500,000			31,000	
South Indian Railway Debentures					•			86,100	
Rupee Debt—									
5½ p c Loans	700								
5 p c Loans	1,706			600					
4½ p c Loans	25,990			4,000			2 000		
4 p c Loans	88,792								
Provincial Debentures				11,900			3 000		
Stock Notes	1,929			600			500		
Total	119,117	912,865	1,031,982	17,100	588,300	605,400	5 500	1,503,100	1,508,600
Net			0			0			0
Unfunded Debt—									
Special Loans	34,702			400			400		
Treasury Notes	1,300			1,600					
Deposits of Service Funds	82,554			86,100	•		86,000		
Savings Bank Deposits	4,195,611			2,973,600			3,029,900		
Total	4,314,167		4,314,167	3,061,700		3,061,700	3,116,300		3,116,300
Net			69,616			0			0
Deposits and Advances—									
Balances of Provincial Allotments	13,202			417,600			828,400		
Excluded Local Funds	657,323			683,400			636,800		
Political and Railway Funds	303,998			237,400			231,000		
Departmental and Judicial Deposits	14,543,114			14,733,500			11 082,300		
Advances	11,231,279	3,662		15,410 900	9,000		10 308 300	2,600	
Suspense Accounts	165,277			40,000			18,800		
Exchange on Remittance Accounts, net	47,843	•							
Miscellaneous	104,728	244		56,400			421,100		
Total	27,066,764	3,906	27,070,670	31,579,200	9,000	31,588,200	26,526,700	2,600	26,529 300
Net			0			0			459,000
Carried over	101,298,134	16,765 245		103,759,500	22,204,200		101,889,700	18,674,200	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate, 1891-92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	*£*	*Rx*	*Rx*	*£*	*Rx*	*Rx*	*£*	*Rx*
Brought forward	119 106 640	4,504,455		120,964,600	7,287,800		115,575,000	2,819,900	
Loans to Native States and Presidency Corporations, &c	121,456		121,456	90 900		90 900	83,500		83,500
Net			0			0			0
Loans and Advances by Provincial Governments	258,730		258,730	219,800		219,800	221,300		221,300
Net			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital		1,736,651		20 000	98 800		140,000	2 716,800	
Repayments	1,293,804	5,281		1,308,900	5,700		1,067,900		
Total	1,293,804	1,741,932	3 035,736	1,328,900	104,500	1,433,400	1,207,900	2,716,800	3,924,700
Net			0			0			0
Remittances—									
Inland Money Orders	14,418 484			16,258 000			17 900,000		
Other Local Remittances	14,080			8,400					
Other Departmental Accounts	472,140			219 900			579,000		
Net Receipts by Civil Treasuries from—									
Post Office	206 057			617 000			645, 00		
Guaranteed Railways	3,559,160			3 383,400			3,077,200		
Net Receipts from Civil Treasuries by—									
Telegraph	24,897			33,900			50,300		
Marine	283,520			234 300			2 4,800		
Military	13 6[illegible]0 963			13 597 [illegible]			13,227,000		
Public Works	1,459,399			826,700			1,336,100		
Remittance Account between England and India . .	923,517	186,955		941,400	197,200		1,357 700	115,800	
Total	34 992,817	186,955	35,179,772	36,120,600	197,200	36,317,800	38,416,300	115,800	38,532,100
Net						373,300			19,500
Secretary of State's Bills drawn		15,474,496	15,474,496		15,989,000	15,989,000		16,000,000	16,000,000
Total Receipts	155,773,447	21,907,838		158,724,800	23,578,500		155,504,000	21,652,500	
Opening Balance	13,305,189	3,259,933		14,748,821	5,402,873		16,797,121	3,532,473	
GRAND TOTAL	169 078,636	25 167 771		173,473,621	28,981,373		172,301,121	25,184,973	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

R N RAY,
Offg Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate 1891 92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Brought forward	101,298 134	16 765 245		103,759,500	22,204,200		101 880 700	18,674,200	
Loans to Native States and Presidency Corporations, &c	477,361		477,361	543,600	.	543,600	568,200		568,200
Net			**355,905**			**452,700**			**484,700**
Loans and Advances by Provincial Governments	500,979		500,970	550,300	,	550 300	744,900		744,900
Net			**242,249**			**330,500**			**523,600**
Payments to Railway Companies on Capital Account—									
For discharge of Debentures		500,000			898,100			1,533 500	
For Expenditure	2,235,12[illegible]	1,516,205		1,884 100	1,379,500		1,39[illegible],100	1 440,500	
Total	2,235,12[illegible]	2,016,205	4,251,328	1,884,100	2,277,600	4 161,700	1,392,100	2,974,000	4,366,100
Net			**1,215,592**			**2,728,300**			**441,400**
Remittances—									
Inland Money Orders	14,393 100			16,258,000			17,900,000		
Other Departmental Accounts	474 110			219,900			579,000		
Net Payments into Civil Treasuries by—									
Post Office	202,014			617 000			645,200		
Guaranteed Railways	3,559 160			3 383,400			3,077,200		
Net Issues from Civil Treasuries to—									
Telegraph	24 819			33 000			59 300		
Marine	28[illegible] 997			234 300			2[illegible]4 800		
Military	13,678,031			13 497 600			13 [illegible]27 000		
Public Works	1,43[illegible],912			576 700			1,336,100		
Remittance Account between England and India	165,178	983,448		156,600	967,100		142 900	1,311,100	
Total	34,215,221	983,448	35 198,669	34,977,400	967,100	35,944,500	37,201,500	1,311,100	38,512,600
Net			**18,897**			**0**			**0**
Secretary of State's Bills paid	15,602,997		**15,602,997**	14,961 600	...	**14,961,600**	16,934,400		**16,934,400**
Total Disbursements	154,329,815	19,764,898		156,676,500	25,448,900		158,730,800	22,959,300	
Closing Balance	14,748,821	5,402,873		16,797,121	3,532,473		13,570,321	2,225,673	
GRAND TOTAL	169,078,636	25,167,771		173,473,621	28,981,373		172,301,121	25,184,973	

STEPHEN JACOB,
Offg Comptroller General.

J F FINLAY,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts.*

Provincial and Local Balances.

NOTE —These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts

	India	Central Provinces	Burma	Assam	Bengal	N-W P & Oudh	Punjab	Madras	Bombay	TOTAL
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Accounts, 1889-90										
Balance at end of 1888-89*	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248 182	843,857	4,074,469
Added in 1889-90	657		69,636	19,764	94 940	117,005	42,375	155,614	62,207	562,198
Spent in 1889-90		13,202								13,202
Balance at end of 1889-90	12,579	297,429	278,102	124,705	590,574	561,047	449,169	1,403,796	906,064	4,623,465
Revised Estimate, 1890-91										
Balance at end of 1889-90 (by Accounts)	12,579	297,429	278,102	124,705	590,574	561,047	449,169	1,403,796	906,064	4,623,465
Added in 1890-91			44,100			34,000	26,700			104,800
Spent in 1890-91	300	74,900		11,900	84,100			139,100	107,300	417,600
Balance at end of 1890-91	12,279	222,529	322,202	112,805	506,474	595,047	475,869	1,264,696	798,764	4,310,665
Budget Estimate, 1891-92										
Balance at end of 1890-91 (by Revised Estimate)	12,279	222,529	322,202	112,805	506,474	595,047	475,869	1,264,696	798,764	4,310,665
Added in 1891-92	•									••
Spent in 1891-92	1,200	47,000	112,400	12,800	50,000	52,500	77,400	303,700	171,400	828,400
Balance at end of 1891-92	11,079	175,529	209,802	100,005	456,474	542,547	398,469	960,996	627,364	3,482,265

* See Appropriation Report, Abstract D

R. N. RAY,
Offg Deputy Comptroller General

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J F FINLAY,
Secretary to the Government of India

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue

Figures to nearest 100

	Accounts 1889-90					Revised Estimate, 1890-91					Budget Estimate, 1891-92				
	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Land Revenue	23 981 399	55,015	23 926,384	3 624 104	20 302 100	23 014 600	51 900	22 862 7[illegible]	3 [illegible] 900	20 158 800	24 399 300	45,900	24 353 400	3,887,400	20,466 000
Opium	8 5[illegible]3 [illegible]56	66	8 582 900	1,00[illegible] 107	6 077 883	7,8[illegible] [illegible]00	100	7,874,[illegible]00	2 [illegible] 7[illegible]0	5 080 200	7 593 400	100	7,593 300	2,274,600	5,318,700
Salt	8 187 739	35 812	8 151,927	412 766	7 739 101	8,45[illegible] [illegible]00	35 500	8 417 700	437 700	7,980 000	8 34[illegible] 500	37 400	8 306 100	466 900	7,839 200
Stamps	4 08[illegible] 908	47,444	4,040,404	134 373	3 906 091	4 [illegible]	47 [illegible]00	4 04[illegible] [illegible]00	132 [illegible]00	3 916 [illegible]00	4 148 200	47 000	4,101,200	132,400	3,968,800
Excise	4 891 894	39 191	4 801 703	1[illegible]0 739	4 701 964	4 923 700	26 700	4 897 000	170 [illegible]00	4 72[illegible] 200	4 953 700	27 600	4,926,100	188 [illegible]00	4,737,400
Provincial Rates	3 41[illegible] 055	6 622	3 40[illegible] 433	55 075	3 348 [illegible]58	3 475 4[illegible]0	6 [illegible]00	3 4[illegible] [illegible]00	51 [illegible]00	[illegible] 417 800	3 530 900	6 000	3 524 900	51 800	3 473 100
Customs	1 506,086	48,455	1,458 231	135 021	1 323 210	1 7[illegible] [illegible]00	44 000	1 [illegible] 7600	1,[illegible]0 [illegible]00	1 541 [illegible]00	1 700 000	49 000	1 651,300	140,000	1,510,700
Assessed Taxes	1 595,274	13 609	1 581,665	27 681	1 553 984	1 603 [illegible]00	15 000	1 58[illegible] [illegible]00	20 [illegible]00	1 [illegible]50 000	1 610,300	14,400	1 595 900	31 600	1 564,300
Forest	1,486 [illegible]	2,[illegible]15	1,483 388	780,035	703 353	1 451 [illegible]00	4 400	1 446 [illegible]00	812 800	634 000	1 511 100	2,400	1 508 700	905,700	603 000
Registration	353 792	846	352 946	193 237	159 709	369 100	900	368 200	196 100	172 100	369 900	1,000	368 900	201,900	167,000
Tributes from Native States	777,707		777,707		777 707	762,[illegible]00		762 [illegible]00		762,200	765 000		765 000		765,000
	58 861,813	240,975	58,620 838	7,124 228	51 496 610	58,646 500	232 000	58 41[illegible] 600	7 8[illegible]1 500	50 542 100	58 926 200	231,400	58 694,800	8,281,600	50,413,200
DEDUCT—Assignments and Compensations					1 544 448					1 517 200					1,522,400
TOTAL NET REVENUE					49 952,162					49 024,900					48 890,800

Net Expenditure

	Accounts, 1889-90			Revised Estimate 1890-91			Budget Estimate, 1891-92		
	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Interest	4,240 963	873,201	3,367 702	4 164 700	925 900	3,238 000	3 867 200	806 400	3 060 800
Post Office, Telegraph, & Mint	2 [illegible]28 [illegible]04	2 [illegible]37 624	—1[illegible]0,120	2 307 800	2 539 500	—231 7[illegible]0	2 308 100	2,409 700	—101 600
Civil Departments	13 235,406	1 555 372	11 679 034	13 307 [illegible]00	1,007 600	11 789 600	13,976 [illegible]00	1,571,[illegible]00	12 405 200
Miscellaneous Civil Charges	4,814 283	1,264 409	3,549 874	4 718 800	920 600	3,798 200	4 9[illegible]2 [illegible]00	821,400	4 151 500
Famine Relief and Insurance	600 000		600,000	600 000		600,000	1,045 000		1 045,000
Construction of Rys (charged against Rev in addition to that under Famine Insurance)	4 974		4 974	9 100		9 100	210 500		210,500
Railways Revenue Account	18 4[illegible] [illegible]02	16 66[illegible] [illegible]01	1,852 601	18 014 400	17 007 600	1,006 800	19 374 100	17,872,400	1 501,[illegible]00
Irrigation	2 052 707	1 391 078	661 629	2 70[illegible] [illegible]00	2 1[illegible]1 [illegible]00	591 600	2 883 100	2 160 [illegible]00	722 500
Buildings and Roads	5 412,189	6[illegible]0 [illegible]8	4 761 701	[illegible] 82[illegible] [illegible]00	637 [illegible]00	5 184 [illegible]00	6 109 100	[illegible] 100	5,512 000
Army Services	20 077 514	944 [illegible]07	19 73[illegible] [illegible]07	20 897 [illegible]00	857 000	20 040 500	21 051 200	800 [illegible]00	20,251,000
Special Defence Works	689 481		689 481	52[illegible] [illegible]00		5[illegible] [illegible]00	847 000		847,000
	7[illegible] 014 523	2[illegible] 2[illegible]3 390	46 791 133	73 217,600	26 667 000	46 550 600	76,702 700	27 090,100	49,603,600
Provincial and Local Surpluses and Deficits	+5[illegible]2 108 / —1[illegible], [illegible]02		+548,996	+104 800 / —417,600		—312 800	—828,400		-828,400
TOTAL NET EXPENDITURE			47 240,120			46 2[illegible]7 800			48,775 200
Surplus (+) or Deficit (—)			—2 612 033			+2 787 100			+115,600
			49 052 162			49 024 000			48 890 800

FORT WILLIAM
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

R N RAY,
Offg Deputy Comptroller General

STEPHEN JACOB,
Offg Comptroller General

J F FINLAY,
Secretary to the Government of India

APPENDIX

TABLE I.—*Miscellaneous*

	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91, Revised Estimate	1891-92, Budget
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Recorded Revenue compared with the recorded Expenditure excluding Capital Expenditure on Public Works not charged against Revenue—										
Surplus	674 837	1 879 707			1"8 427		37 018	2 61? 033	2,787 100	115 600
Deficit			386,446	2 801 726		2 028 832				
Capital Expenditure on Public Works not charged against Revenue*	4 661 124	3 574 105	4,236 613	5 275 364	5,670 484	2 784 824	1 638,001	3 173 390	3 489 400	3 500 000
Capital charge involved in Redemption of Liabilities	480 333	566 761	1 314,716	1 086 045	4 914 546		10 336 049		4,692,600	
Net Public Debt incurred	3 086 791	3 062,963	1 193,924	3 584 979	9 72" 538	5 435 799	13 487 881	5,129 0 8	6 290 300	1 091,400
Net Public Debt incurred including Capital transactions with Guaranteed Railway and other Companies	4 683 410	2,319 364	801 966	7 735 903	9 043 165	4 881 672	9 456 342	3 913 426	3,562 000	650 000
Value of commodities exported, excluding Gold and Silver	83 486 000	88,176,000	83 255 000	83 8 1 000	88 470 000	90 544 000	9? 049 000	103 460 000		
Ditto imported ditto ditto	52 096 000	55 279 000	55 703 000	55 656 000	61 777 000	65 005 000	69 440 000	69 197 000		
Excess of Exports over Imports excluding Gold and Silver	31 389 000	3 897 000	27 55? 0?0	2? 225 000	26 693 000	25 539 000	27 609 000	34 263 000		
Net Imports of Gold	4,931 000	5 463,000	4,673,000	2,763 000	2,177 000	2 992 000	2,814,000	4 615 000		
Ditto of Silver	? 480 000	6 405 000	7 246 000	11 607 000	7 156 000	9,229 000	9,247 000	10 938 000		
Total Net Imports of Gold and Silver	12 411 000	11 868 000	11 918 000	14 370 000	9 333 000	12,221 000	12,061 000	15 553 000		
Excess of Exports over Imports including Gold and Silver	18 9 8 000	21 029 000	15 634 000	13 855 000	17 360 000	13 318 000	15 548 000	18 710 000		
Grand Total value of Imports and Exports of all kinds	150 076 000	15" 344 000	154 817 000	156 123 000	163 021 000	170 979 000	18? 119 000	192 024 000		
Secretary of State's Bills sold (Rupees) R	18 58 56,593	21 6? 15,462	1" 10 ?2 119	13 53 ?5 369	16 70 03 150	21 81 23 993	20 89 91 221	22 41 86 638	21 18 54 000	22 26 09 000
Sterling Equivalent received £	15 120 521	17 59? 805	13 758 909	10 292,692	12 136 ?79	15 358 577	14 262 859	15 474 496	15,989,000	16 000 000
Silver coined at the Indian Mints	6 08 457	3 663 400	5 ?94,232	10 285 586	4,616 537	10 ?88 424	7 282 255	8 541 158		
Maximum price of an oz troy standard Silver in London	52? (June)	$51\frac{1}{16}$ (Feb)	51 (Apl)	$50\frac{1}{16}$ (May)	4?½ (Jan)	45⅛ (Dec)	44,? (Sept)	44⅛ (Jan)	54⅛ (Sep)	
Minimum ditto	50 (Dec)	$50\frac{1}{16}$ (May and June)	4?½ (Feb)	$46\frac{1}{16}$ (Jan)	42 (Aug)	43 (March)	41⅝ (May)	41⅛? (May)	43⅞ (April)	
Average exchange upon Secy of State's Bills sold per rupee £	1s 7 522d	1s 7 536d	1s 7 308d	1s 6 ?4d	1s 5 441d	1s 4 899d	1s 4 3 9d	1s 4 566d	1s. 6 113d	1s 5 25d
Fixed rate of exchange for the Adjustment of transactions between the Indian and Imperial Treasuries	1s 8d	1s 7¾d	1s 7½d	1s 7½d	1s 6½d	1s 6d	1s 5d	1s 4½d	1s. 5d.	1s 6½d
Maximum rate of discount on loans on demand at the Bank of Bengal, Calcutta	10 (Apl)	9 (March)	11 (April & May)	9 (May)	8 June Jul Feb & Mar	9 (April & May)	12 (Feb & Mar)	11 (Feb & Mar)	12 (April)	
Minimum ditto	4 (Sep)	6	3 (Nov & Dec)	4 (From July to Jan)	5 (Nov Dec & Jan)	3 (Oct. to Dec)	4 (May to Sept)	4 (June July & Oct)	3 (Aug to Feb)	
Maximum rate of discount at the Bank of England	5 (Sep)	4	5 (Nov Dec & Jan)	4 (Dec)	5 Dec & Jan	4 (Sep to Jan)	5 (Oct to Jan)	6 (Jan. & Feb)	6 (Nov)	
Minimum ditto	3 (March)	3	2 (June to Sept)	2 (May to Nov)	2 April & May	2 (Apl to Aug)	2 (Apl & May)	2½ (April & July)	3 (April June & Feb.)	

Maximum Govt balances at the three Presidency Banks	6 712,300 (Oct)	5 556,700 (Aug)	5,731,200 (Nov)	6 486,800 (Dec)	4,594,600 (June)	3,595 900 (Feb)	4,385,500 (June)	4 446 400 (March)	4,093,800 (June)
Minimum ditto ditto	3,424,200 (Apl)	3 167 100 (Jan)	2,991 900 (May)	3,638 900 (May)	3 296 500 (Sept)	2 861 500 (Dec)	2 791 900 (Nov)	2 856 900 (Nov)	2 937,300 (Oct.)
Maximum price in Calcutta of Govt four per cent rupee Securities *	102-4 (Feb)	101 1 (Apl)	101 12 (June)	99 14 (July)	98—2 (Sept)	100 (Oct)	101—1 (Sept)	100—10 (July)	106-6 (Jan. 91)
Minimum ditto ditto	99 (Oct)	94-8 (Feb)	94-12 (March	91 12 (May)	95—0 (Feb)	95—4 (Apl)	96—6 (Jan)	96— 3 (Jan)	99-7 (April 90)
Maximum amount outstanding on London Register of rupee Securities enfaced for Interest drafts	21,420,700 (Feb)	21 405 500 (May)	21 008,000 (May)	20 562,400 (Apl)	19 710 300 (Oct)	20 816 000 (March)	21 878 500 (Oct	21 970 300 (Nov)	26 563 300 (Jan)
Minimum ditto ditto	21 059 000 (Aug)	20 626,200 (Aug)	20 594,300 (Feb)	19 179 300 (Jan)	19 056 200 (Mar)	18 919,500 (Oct)	20 978 300 (Apl)	21 594 000 (Mar)	21,506 000 (April)
Maximum price in London of 4 per cent (Rupee) Securities in Gold	85-⅞ (May)	81⅞ (Apl)	82½ (May)	76½ July)	73½ (Nov)	70⅛ (Sept)	69½ (Sept)	70½ (Jan)	90½ (Aug)
Minimum ditto ditto	75½ (Dec)	77½ (Jan)	74 (Mar)	71⅛ (Jan)	65½ (Aug)	67 (Apl)	65½ (May)	66½ (Sep)	70¼ (April)
Maximum price in London of India 3½ per cent stock	102⅝ (Jan)	103½ (Nov)	107⅞ (Sept)	102½ (Aug)	102 (May)	108 (Mar)	108½ (Mar)	109¾ (May)	109½ (Jan)
Minimum ditto ditto	99 (July)	101½ (June)	97½ (Mar)	97 (Apl)	100¼ (Sept)	100½ (Sept)	104 (Oct)	106¾ (Dec)	104⅜ (Nov)
Maximum price in London of India 3 per cent Stock			96½ (Sept)	91½ (Feb)	90 (Apl)	99⅝ (Mar)	100⅜ (Feb)	102 (Aug)	100⅝ (April)
Minimum ditto ditto			89½ (Mar)	85 (July)	85 (Feb)	8[illegible]½ (Apl)	96 (May)	99 (April)	94⅞ (Nov)
Maximum Government Paper Currency outstanding	16 254 400 (Nov)	14,485,700 (Oct)	15 762 [illegible]00 (Nov)	15 713 500 (Oct)	14 678 200 (Nov)	18 610 300 (Nov)	18 055 300 (July)	16 667 500 (Nov)	27 660 200 (Jan)
Minimum ditto ditto	14 199 900 (Apl)	12 109 100 (Jan)	12 342 500 (Apl)	13 01? 900 (April)	13 779 400 (Apl)	13 903 [illegible]00 (May)	14 829 800 (Feb)	15 466 500 (Dec)	17 419 600 (April)
Number of Savings Banks	4 587	5 553	5 960	6 198	6 230	6 152	6 237	6 546	
Number of Depositors in Savings Banks	148 470	203 901	243 [illegible]69	263 196	289 2[illegible]7	332 [illegible]76	383 4[illegible]1	431 840	
Amount deposited in Savings Banks	3 616 405	4,005 930	4,687 [illegible]82	5 081 193	5 [illegible]95 249	6 675 571	7 622 544	7 531 868	
Average of each deposit	24	20	19	19	20	20	20	19	
Net addition to deposits	343 756	389 525	681 152	394,101	714 066	8[illegible]0 322	948 973	—90 676	

* Excludes Capital charge involved in redemption of Liabilities

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE II —*Sea-borne Trade for the year*

(Principal articles arranged in order of their declared value)

No	EXPORTS		1885-86	1886-87	1887 88	1888 89	1889 90
1	COTTON—						
	Raw—						
	Quantity	Cwt	4,180 718	5 432 648	5,374,542	5,331,536	6,320,342
	Value	Rx	10,777,-04	13 468,429	14,412,842	15 045 048	18 668,404
	Average declared value per lb — { Annas		3 8	3 6	3 10	4 0	4 3
	Average declared value per lb — { Pence, at average exchange		4 18	3 81	4 05	4 09	4 4
	Twist and yarn—						
	Quantity	Lbs	78,411,771	91,804,244	113,451,375	128 906,764	141 940,951
	Value	Rx	2,755,252	3,330,861	4,077,386	5,207,100	5,748,732
	Average declared value per lb	Annas	5 8	5 10	5 9	6 6	6 6
	Other manufactures—Value	Rx	880,258	945,644	1,150 542	1,167,464	1,005,011
	Average declared value per yard— { Grey or unbleached	Annas	1 0	1 10	1 10	1 11	1 9
	Average declared value per yard— { Coloured printed or dyed	"	3 9	4 7	4 5	4 7	4 6
	Percentage of manufactures on whole value exported		25 22	24 13	26 62	29 76	26 57
2	JUTE—						
	Raw and manufactured—Value	Rx	5 480,171	6 021 672	7 786,739	10,468,631	11,431,103
	Average declared value of raw jute per cwt — { Rupees		5 9 6	5 13 10	6 4 3	7 7 9	8 6 9
	Average declared value of raw jute per cwt — { Shillings, at average exchange		8 5	8 52	8 82	10 21	11 63
	Percentage of manufactures on whole value exported		20 61	19 13	22 43	24 56	24 42
3	SEEDS—						
	Quantity	Cwt	17,280 147	15 866,604	16,060 400	15 569,978	15 794,742
	Value	Rx	9,915 350	9,198 560	9,385 0 4	9,561,756	10,627,553
	Average declared value of linseed per cwt — { Rupees		5 13 1	5 15 9	5 13 8	5 15 8	6 10 0
	Average declared value of linseed per cwt — { Shillings at average exchange		8 85	8 7	8 24	8 16	9 15
4	OPIUM—						
	Quantity	Chests	87,956	95,839	90 006	87 789	85 166
	Value	Rx	10,735,518	11,077,669	10 007,704	10,508 081	10,115 936
	Average declared value per chest in Rupees		1,221	1,156	1,117	1,197	1,188
5	RICE AND PADDY—						
	Quantity	Cwt	28,222,595	26 870 272	28,534,057	23,144,641	27,098,906
	Value	Rx	9,247 126	8 836 8-7	9,291,686	7 915,409	10 110,482
	Average declared value of husked rice per cwt — { Rupees		3 4 9	3 5 0	3 4 5	3 7 2	3 12 1
	Average declared value of husked rice per cwt — { Shillings at average exchange		5 01	4 81	4 61	4 71	5 18
6	WHEAT—						
	Quantity	Cwt	21,060,519	22,263,320	13 538 169	17 610 081	13,799 224
	Value	Rx	8,002 350	8,625 864	5 562 373	7 542,676	5 791 377
	Average declared value per cwt — { Rupees		3 12 9	3 14 0	4 1 9	4 4 4	4 3 2
	Average declared value per cwt — { Shillings at average exchange		5 78	5 63	5 79	5 83	5 8
7	TEA—						
	Quantity	Lbs	68 784 249	78 702 857	87 514 505	97 011,112	103 760 104
	Value	Rx	4,300 133	4,727,992	5,174,440	5 267 315	5,277 650
	Average declared value per lb— { Annas		10 0	9 7	9 6	8 8	8 2
	Average declared value per lb— { Shillings at average exchange		95	87	84	74	7
8	HIDES AND SKINS—						
	Quantity	No	32,276,309	31,860,787	30 014 151	32 357,166	30 955,168
	Value	Rx	5,334,602	5,149,218	4,852 382	4,743,546	4,524 201
	Percentage of dressed or manufactured on whole value exported		43 91	45 4	52 07	55 11	55 79
9	INDIGO—						
	Quantity	Cwt	132,195	138,396	139 644	142,447	157,116
	Value	Rx	3,783 100	3,691,677	3 890,649	3,048,594	3 863 084
	Average declared value per cwt — { Rupees		285 8 6	206 11 11	278 9 9	277 3 1	245 14 0
	Average declared value per cwt — { Sterling, at average exchange	£	21 72	19 38	19 62	18 92	16 97
10	COFFEE—						
	Quantity	Cwt	371,027	370 458	273 775	365,299	239 795
	Value	Rx	1,348,395	1,502,251	1 529,680	1,884 243	1,489,872
	Average declared value per cwt — { Rupees		36 5 6	40 8 10	55 14 0	51 9 4	62 2 1
	Average declared value per cwt — { Shillings, at average exchange		55 28	58 94	78 68	70 41	85 77
11	WOOL—						
	Raw and manufactured—Value	Rx	953 069	985 484	1,086,404	1,090 858	1,211 438
	Average declared value of raw wool per lb— { Annas		6 0	6 2	6 6	7 1	7 3
	Average declared value of raw wool per lb— { Pence, at average exchange		6 85	6 72	6 86	7 25	7 51
12	SUGAR—						
	Value	Rx	525,412	504,803	465,829	550 339	917,179
13	SILK—						
	Raw and manufactured—Value	Rx	661,835	802,443	860 107	807,238	900,539
	Average declared value of raw silk per lb — { Rupees		2 4 11	3 0 11	2 15 4	2 7 1	3 1 0
	Average declared value of raw silk per lb — { Shillings, at average exchange		3 51	4 44	4 17	3 33	4 23
14	TEAK WOOD—						
	Quantity	Cubic Tons	50,076	23,946	40 446	52,609	71,342
	Value	Rx	550,515	223,154	367 274	575,263	762 998
	Average declared value per cubic ton— { Rupees		109 15 0	93 3 1	90 12 11	109 5 7	106 15 2
	Average declared value per cubic ton— { Sterling at average exchange	£	8 36	6 77	6 39	7 46	7 38
15	OILS—						
	Value	Rx	395 563	458 812	471,055	430,306	543,945
16	LAC—						
	Value	Rx	588,286	520 169	501,888	401,078	489,380
17	SALTPETRE—						
	Quantity	Cwt	402,174	397,572	386,396	420,503	422 229
	Value	Rx	370,200	376,091	364 016	401,801	411,276
	Average declared value per cwt — { Rupees		3 3	9 7 4	9 6 9	9 8 11	9 11 10
	Average declared value per cwt — { Shillings at average exchange		14	13 75	13 27	13 04	13 45

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II —*Sea-borne Trade for the year*—continued

No	IMPORTS		1885 86	1886 87	1887 88	1888 89	1889 90
1	COTTON—						
	Twist and yarn—						
	Quantity	Lbs	45 916 126	49 014 194	51 543 277	52 587 342	46,383 843
	Value	Rx	3,172 178	3 318 404	3,582,033	3,740,983	3,482,747
	Average declared value per lb — Annas		11 05	10 83	11 12	11 4	12 01
	Average declared value per lb — Pence, at average exchange		1s 0 6d	11 8d	11 74d	11 67d	1s 0 43d
	Other manufactures—						
	Value	Rx	21 124 848	25 853 827	23 930 241	27,773 247	26,398,597
	TOTAL COTTON GOODS—Gross imports	Rx	24 297 026	29 172 231	27 512,274	31 520,230	29,881 344
	Re exports—						
	Twist and yarn—						
	Quantity	Lbs	1,082 610	1 319 248	1 058,963	1,601,596	1,270 444
	Value	Rx	66,303	81 146	69 345	111,514	91 382
	Other manufactures—						
	Value	Rx	1 368,715	1 490 700	1,648 312	1,705,167	1 728,358
	Total Re exports	Rx	1 435,018	1 571,846	1,717 657	1,816 681	1,819 740
	TOTAL COTTON GOODS—NET imports	Rx	22 862,008	27 600,385	25,794 617	29,703 549	28,061,604
2	METALS	Value Rx	4 980 307	4 845 736	5,575 392	4 406 283	5 983 709
3	RAILWAY PLANT AND ROLLING STOCK	" "	4 317 565	3 327 832	3,826 204	3 093,939	2,907,086
4	SILK (raw and manufactured)	" "	1,830 960	2 177 111	2,918,139	2 588 105	2 645 159
5	OILS	" "	961 130	1 408 430	1,486 791	2,072,825	2 645,213
6	MACHINERY AND MILLWORK	" "	1 057 833	1 429 704	1,860,583	2,409 737	2 491,428
7	SUGAR	"	1 458,007	2 080 540	2 113 017	1,790 939	2,200 049
8	WOOLLEN MANUFACTURES	" "	1 463 023	1 600 905	1 823 358	1 712 548	1 597 549
9	PROVISIONS	" "	1,101,581	1 179,474	1,504 436	1 588 103	1,596,565
10	LIQUORS	" "	1 387 143	1,471,943	1,500 667	1 508 962	1 489 121
11	COAL (excluding coke and patent fuel)						
	Quantity	Tons	770 517	740 155	821 626	843,743	609,218
	Value	Rx	1,240,710	1,258 793	1,599 593	1 921 831	1 304,591
	Average declared value per ton — Rupees		16 22	17 01	19 47	22 78	21 41
	Average declared value per ton — Shillings, at average exchange		24 67	24 72	27 42	31 09	29 56
12	APPAREL	Value Rx	950,097	1 001 848	1 156 182	1,156 469	1,200 020
13	SALT—						
	Quantity	Tons	363 088	416 502	423 897	398,810	410,808
	Value	Rx	596 048	768 957	795,521	882 130	894 532
	Average declared value per ton — Rupees		16 42	18 46	18 77	22 12	21 77
	Average declared value per ton — Shillings, at average exchange		24 97	26 83	26 43	30 10	30 05
14	SPICES	Value Rx	718,078	663 845	931 518	855,228	852 350

TABLE III —*Sea-borne Trade for the first eleven months of the year.*

(*Principal articles arranged in order of their declared value*)

	1886 87	1887 88	1888 89	1889 90	1890 91
	Rx	*Rx*	*Rx*	*Rx*	*Rx*
Value of commodities Exported excluding gold and silver	79 157 402	81 366,106	86 405 227	92 285 086	89 711,645
Value of commodities Imported, excluding gold and silver	56,029 666	58,544 193	63,363,187	62 700 493	65 894 862
EXCESS EXPORTS	23,127 736	22 821,913	23 042 040	29 584,593	23 816 783
Net Imports of silver	6 158,858	8 061,245	7 049 564	9 056 774	13 256,140
Net Imports of gold	1,730,585	2,951,713	2,300,024	4,431,684	5,289 211
TOTAL NET IMPORTS OF GOLD AND SILVER	7,889 443	11,012 958	9 350 488	13,488 458	18,545 351
GRAND TOTAL, IMPORTS AND EXPORTS OF ALL KINDS	146,442,972	153,822,459	162,375 711	171 994, 05	178,038 666

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE III —*Sea-borne Trade for the first eleven months of the year*—continued

No	EXPORTS		Eleven months, 1st April to the end of February				
			1886 87	1887 88	1888 89	1889 90	1890 91
1	COTTON, RAW — Quantity	Cwt	4,536,417	4 657 287	4,343 723	5 064 849	5,013,776
	Value	Rx	11,226 193	12,332 010	12,209,711	14 730 222	14,104,493
	Average value per lb	R	0 3 6	0 3 9	0 4 0	0 4 2	0 4 0
	,, MANUFACTURES—						
	Twist and yarn — Quantity	Lbs	82,676 694	103 729 341	115 742,020	129,785 427	155 202,180
	Value	Rx	3 018 559	3 717 994	4,070 186	5,270 598	6,038,094
	Average value per lb	R	0 5 10	0 5 9	0 6 5	0 6 6	6 6 3
	Other manufactures—value	Rx	865,600	1,043 887	1,089,368	932 973	1,057,562
	TOTAL COTTON (RAW AND MANUFACTURED)	Rx	15,110,352	17,093,891	17,969 265	20 933 793	21,200,149
2	RICE AND PADDY — Quantity	Cwt	20 587 925	22 411,006	17 551 552	21 784,829	28 563 270
	Value	Rx	6,968 866	7 409 031	6,101 814	8 325,070	10 680,296
	Average value per cwt	R	3 6 2	3 4 11	3 7 7	3 13 2	3 11-10
3	JUTE (raw and manufactured)—Value	Rx	5,430,353	7,250,139	9 722,431	10,693 299	9 272 259
4	OPIUM — Quantity	Chests	88 070	82 613	79 069	79 391	79 772
	Value	Rx	10 191 881	0,232 336	9 460 556	0 483 318	8,632,373
	Average value per chest	R	1,157 4 0	1 117 8 8	1 196 8 0	1 194 8 3	1 082-2 1
5	SEEDS — Quantity	Cwt	14,840,048	15 077,602	14,602 851	14 555 904	13,346 420
	Value	Rx	8 590,881	8 789 336	8 956 138	9 825,845	8,415 284
	Average value per cwt	R	5 1-7	5 13 3	6 2-2	0 12 0	6 4 11
6	WHEAT — Quantity	Cwt	21,659 241	13 031 180	16 826 268	13 380 833	13 505 956
	Value	Rx	8 373 503	5 348,118	7,165,307	5 609 245	5 691,171
	Average value per cwt	R	3 13 10	4 1 9	4 4 2	4 3 0	4 3 5
7	TEA — Quantity	Lbs	77,543,424	86,831,319	95 823,643	100 815 502	104,560,065
	Value	Rx	4,665 307	5,137,612	5 209 695	5 150 253	5 103,727
	Average value per lb	R	0 9 8	0 9 6	0-8 8	0 8 2	0 7 10
8	HIDES AND SKINS — Quantity	Cwt	875 558	770 128	757,970	712,413	732 593
	Value	Rx	4,561 806	4 291 598	4 273,509	4,104 603	4,186 844
	Average value per cwt	R	52 1 8	55 11 7	56 6 1	57 9 10	57 2 5
9	INDIGO — Quantity	Cwt	128 902	129 018	133 055	147 377	111,674
	Value	Rx	3 472 057	3,638 526	3 740,384	3 665 579	2,929,614
	Average value per cwt	R	269 6 5	282 0 3	281-1-10	248 11 6	262 5 5
10	COFFEE — Quantity	Cwt	294 071	210 142	285,559	170 096	195,689
	Value	Rx	1 125,480	1,183 220	1,420,314	1 050,866	1,216,798
	Average value per cwt	R	38-4-4	56 4 11	49-15 2	61 12 6	62 2 11
11	WOOL (raw and manufactured)—Value	Rx	917,475	992,513	1,005 633	1,124,592	932,800
12	LAC	Rx	458,583	458,524	353,398	410,716	693,897
13	SILK (raw and manufactured)—Value	Rx	702,303	763 774	713,041	814 605	657,492
14	OILS	Rx	406 925	417,470	381,316	509,015	492,517
15	TEAK WOOD — Quantity	Cubic tons	21 607	36,409	48,476	65 668	38,879
	Value	Rx	200 158	323,902	531,616	701,932	386,830
	Average value per cubic ton	R	92-10 2	88-15 5	109 10 8	107 5 7	99 7 11
1	SALTPETRE — Quantity	Cwt	350 257	349,351	387 800	367 316	351,711
	Value	Rx	329 148	329,515	369,517	357,650	336,136
	Average value per cwt	R	9 6 4	9 6 11	9 8 5	9 11 9	9 8-11
17	SUGAR	Rx	470,272	424,369	473,890	905,818	335,681

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE III—*Sea-borne Trade for the first eleven months of the year*—concluded

No	IMPORTS		Eleven Months, 1st April to the end of February 1886 87	1897 88	1888 89	1889-90	1890-91
1	COTTON—Twist and yarn: Quantity	Lbs	43,504,2[illegible]9	46,098,900	48,244 135	41,803 228	46,539,206
	Value	Rx	[illegible] 960,518	3,189,53[illegible]	3,446,0[illegible]5	3,152 351	3,446,746
	Average value per lb	R	0 10-11	0 11 1	0-11 5	0 12 1	0-11 10
	Ditto in sterling, at average exchange		1s	11¾d	11⅞d	1s 0½d	1s 1⅛ d
	Other manufactures—Value	Rx	23 578 344	21,593,46[illegible]	25,234 768	23,682,712	24 853,696
	TOTAL COTTON GOODS—Gross imports	Rx	26,538,862	24,78[illegible],994	28,680 793	26 835,063	28,300,442
	Re-exports—						
	Twist and yarn: *Quantity*	*Lbs*	1,252,289	910,704	1,525 894	1,132 224	1,096,663
	Value	*Rx*	76 695	58,858	105,981	81 045	74,166
	Average value per lb	R	0-9 10	0 10-4	0-11 1	0 11 5	0-10 10
	Other manufactures—Value	Rx	1 351,181	1,481,772	1,537 878	1,615,772	1,566,656
	Total Re exports	*Rx*	1,427,876	1,540 630	1,643,859	1,696,817	1,640,822
	TOTAL COTTON GOODS—Net imports	Rx	25 110,986	23,[illegible]42,364	27,036,934	25,138,246	26 659 620
2	METALS	Value Rx	4,26[illegible],191	4 952 260	3 946,321	5,439 002	5 455,494
3	SUGAR	,, ,,	1,959 382	1,848,8[illegible]9	1,581,145	1 933 813	3 151,782
4	RAILWAY PLANT AND ROLLING STOCK	,, ,,	3 117 919	3 3[illegible]9[illegible]3	3,504 251	2 623 818	3 0[illegible]3,365
5	SILK (raw and manufactured)	,, ,,	2,0[illegible]0 998	2 688 346	2 399 490	2,64[illegible],667	2,325,037
6	OILS	,, ,,	1 235 681	1 337 586	1 889 829	2 374 807	2 196,283
7	MACHINERY AND MILLWORK	,, ,,	1,25[illegible] 30[illegible]	1 04[illegible] 858	2 184 99[illegible]	2 [illegible]80 336	1,990,598
8	WOOLLEN MANUFACTURES		1 581 179	1,719 112	1,619,654	1,508 594	1,8[illegible]6 [illegible]75
9	COAL (excluding coke and patent fuel)—Quantity	Tons	648 651	708 599	756 732	567 108	7[illegible] 150
	Value	Rx	1,076 688	1,367 4[illegible]8	1,7[illegible]6 981	1,214,980	1,410 168
	Average value per ton	R	16-9 7	1[illegible] 4 9	22 13 2	21 6 9	19 8 5
10	PROVISIONS	Value Rx	1,081 645	1,389 890	1,472,321	1,491 481	1 371 [illegible]73
11	LIQUORS	,, ,,	1,317,005	1,340 099	1,371,460	1,337,947	1 307 335
12	APPAREL	,, ,,	909 646	1 055 797	1 053 751	1,109,106	1 144 144
13	SPICES	,, ,,	608 [illegible]98	845 118	755 248	799,190	738 981
14	SALT—Quantity	Tons	370 617	411 158	364 4[illegible]4	347 545	366,108
	Value	Rx	69[illegible] [illegible]95	700 708	805 [illegible]74	754 461	717,838
	Average value per ton	R	18 5 1	18 8 0	2[illegible] 1 7	21 11 4	19-9-9

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year*

(Prices of March 1873 = 100)

IN LONDON—(*prices quoted from the* LONDON ECONOMIST)	Measured in Gold 1883	1884	1885	1886	1887	1888	1889	1890	Measured in Silver * 1883	1884	1885	1886	1887	1888	1889	1890
Scotch Pig Iron (Warrants)	36	36	35	37	37	35	50	40	42	43	45	48	49	50	68	50
Coals, Hetton Wallsend (London)	54	52	51	51	49	51	63	55	63	62	66	67	66	71	80	69
Copper, Chili Bars	65	54	45	43	95	87	55	62	76	64	58	56	1[illegible]7	121	75	79
Straits Tin	58	52	64	69	115	68	67	64	68	6[illegible]	81	89	153	95	9[illegible]	80
Wheat	70	57	55	61	56	55	55	59	8[illegible]	68	69	80	74	78	75	74
Flour, town made	67	54	53	56	54	61	57	65	78	65	68	71	73	85	78	82
Beef, inferior	97	98	75	75	75	67	87	70	113	117	95	97	100	95	110	88
Cotton No 40 mule twist	69	70	64	60	6[illegible]	65	64	68	81	83	82	77	84	91	88	85
Wool, South Down Hogs	61	52	51	50	55	54	59	59	71	63	65	76	73	75	80	74
Sugar Foreign Muscovado	64	44	60	4[illegible]	56	53	45	55	75	52	77	55	75	75	61	69
Coffee	83	66	65	86	10[illegible]	101	112	118	97	79	83	111	136	142	153	149
Saltpetre	87	81	78	77	77	77	78	78	10[illegible]	97	100	99	103	107	107	99
Gold *									117	119	127	130	134	140	137	126
Silver *	85	84	79	77	75	71	73	79								
IN CALCUTTA—(*prices quoted from the* CALCUTTA PRICE CURRENT)																
Grey shirtings (8¼ lbs)									74	76	80	81	79	81	76	74
Mule twist, white good, No 40									75	7[illegible]	71	62	7[illegible]	75	74	71
,, ,, Turkey red, No 40 (12 lbs)									65	58	57	[illegible]8	58	57	57	56
,, ,, orange No 40—60									82	78	73	75	86	85	85	77
Copper sheathing									77	65	58	65	90	99	69	72
Iron, flat, bolt bar and square									62	54	50	53	59	65	79	64
Spelter, hard									70	84	97	109	1[illegible]8	107	144	151
Hides, buffalo, slaughtered									72	71	77	80	69	73	Nom	Nil
Indigo, good									116	103	110	7[illegible]	8[illegible]	93	76	88
Jute picked									164	110	118	131	153	102	192	123
Shell lac, fine, orange									98	56	59	56	[illegible]8	76	102	[illegible]6
Linseed, fine, bold, clean									95	95	101	98	94	112	115	99
Rice, Ballam									138	139	1[illegible]6	1[illegible]	118	147	165	159
Silk, raw, Cossimbazar									66	6[illegible]	73	89	[illegible]4	76	87	71
Tea, good, Souchong									[illegible]3	55	[illegible]4	55	50	52	50	48
Wheat, Doodiah									85	66	7[illegible]	81	76	87	81	86
Gold									112	119	1[illegible]	123	131	135	131	122

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

	1885 86	1886 87	1887 88	1888 89	1889 90	Revised Estimate, 1890 91	Budget Estimate, 1891-92
	Miles	*Miles*	*Miles*	*Miles.*	*Miles*	*Miles*	*Miles*
Open mileage at end of official year	3,921	3,896	3,912	*3,241	3,243	†2,588	2,588
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Gross traffic receipts .	7,809,537	7,280,512	7,241,465	7,403,415	6,534,567	6,613,700	6,220,000
Working expenses .	4,084,462	3,633 396	3,604,795	3,752,607	3,365,933	3,245,800	3,040,000
Percentage of working expenses on receipts .	52 30	49 91	49 78	50 68	51 50	49 08	48 88
Net traffic receipts .	3 725,075	3,647,116	3,636,670	3,650,808	3,168,634	3 367,900	3,180,000
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills						..	
Total Revenue	3 725,075	3,647,116	3,636,670	3,650,808	3,168,634	3,367,900	3,180,000
Gross guaranteed interest paid in India	49,767	10,648	25,595	6,672	9,468	7,500	2,500
Ditto in London £	3,180,735	2,696,976	-,694,920	2,697,388	2,337,058	2,354,200	2,146,900
Total guaranteed interest (sterling payments converted at the average exchange of the year) . .	4,231,707	3,721,864	3,852,947	3,959,108	3,395,279	3,126,800	2,989,500
Surplus paid to Railway Companies	397,129	534,598	662,622	570,195	441,933	473,000	571,500
Land and Supervision .	79 553	66,235	51,436	44,344	30,952	42,700	27,500
Interest on Revenue balances	1,419	1,827	2,265	3,288			
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	48,006	115,343	78,683	86,909	142,733	86,200	68,300
Total Expenditure	4,757,814	4,439,867	4,647,953	4,663,844	4,010,897	3,728,700	3,656,800
Net Expenditure from the Public Treasury .	1,032,739	792,751	1,011,283	1,013,036	842,263	360,800	476,800
Net Revenue . .					...		

* The Oudh and Rohilkhand Railway, 692 miles was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways

† The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railwa

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE VI.—Actual Capital expenditure on State Railways in 1889-90, and estimated expenditure on such works in 1890-91 and 1891-92, and to end of 1891-92.

Railways	Accounts, 1889-90	Revised Estimate 1890-91	Budget Estimate 1891-92	To end of 1891-92	Sanctioned outlay	Balance remaining unspent
	Rx	Rx	Rx	Rx	Rx	Rx
Open Lines						
East Indian	137,439		−36,700	14,293,863	14,293,863	
Dildarnagar-Ghazipur	−70,623					
Rajputana-Malwa	4,392	−10,000	41,500	9,340,086	9,340,086	
Holkar	2,078	1,500	5,000	1,306,870	1,306,870	
Rewari-Ferozepore	8,394	900	7,000	1,280,562	1,2[illegible]0,562	
Bhopal		20,100	4,300	155,457	155,457	
Warora Colliery	−3,123	−23,650	24,700	699,752	699,7[illegible]2	
Wardha Coal			−6,500			
Umaria Colliery	4,417	6,640	3,000	97,026	97,026	
Burma	42,409	25,600	25,000	5,176,918	5,176,918	
Toungoo-Mandalay	68,189					
Jorhat	1,134	1,500	1,400	76,608	76,608	
Cherra-Companyganj	822	467	500	77,944	77,944	
Eastern Bengal	163,051	242,650	116,560	8,205,111	8,205,111	
Assam-Behar—Assam-Behar Section	122,817					
Tirhoot	13,657	5,000	15,000	2,137,071	2,137,071	
Tirhoot—Durbhunga-Bairagnia Branch	114,070	95,100	45,000	255,677	254,224	−1,453
Patna-Gya	1,493	800	3,000	437,940	437,940	
Nalhati	−1,231	1,610	100	35,596	35,596	
Kaunia-Dhurla	24	1,100	500	96,77[illegible]	96,772	
Oudh and Rohilkhand	38,441	26,500	63,400	10,428,308	10,428,308	
Cawnpore-Achnera	4,1[illegible]0	900	2,500	1,149,745	1,149,745	
Bareilly-Pilibhit	1,314	400		153,800	153,800	
Lucknow-Sitapur-Seramau	2,994	−33,500		358,86[illegible]	358,865	
North Western	222,7[illegible]5	302,730	305,100	32,782,985	32,782,985	
Sind Sagar—Western Section	22,840					
Bolan (high level line)	−30,843					
Sind-Pishin—Main line	36,004					
Chenab Bridge	177,946	10,000				
Jammu-Kashmir	10,630	3,300		26,817	26,817	
Amritsar-Pathankot	1,119	−500		560,8[illegible]	560,833	
Villupuram-Guntakal—Nellore Branch	−5,625	1,000	3,000	635,050	635,050	
South Indian		‡4,748,600	25,000	4,7[illegible]3,600	4,773,600	
Bezvada Extension	3,915	4,100	2,000	142,398	142,398	
Dhond and Manmad	1,086	450	9,000	1,108,447	1,108,447	
Total	1,096,775	5,433,297	659,360	95,794,101	95,792,648	−1,453
Lines under construction						
Godhra-Rutlam		80,000	250,000	330,000	†1,591,960	1,261,960
North Western—Mianwali-Mari Branch	20,334	68,430	27,000	115,764	158,468	42,704
Mu Valley	160,687	424,600	516,400	1,101,687	*1,028,896	−72,791
Sind-Pishin—Chaman Extension—Construction	655,216	251,640	25,000	1,574,002	1,487,388	−86,614
" " Petroleum Operations	9,405	3,000	3,000	23,490	23,490	
Frontier Railway Reserve Material	−29,543	117,150	11,000	373,002	373,002	
Villupuram-Guntakal	779,350	975,200	380,000	2,252,323	*2,528,437	276,114
East Coast, including Kistna Bridge	1,096	390,000	1,100,000	1,491,096	*4,975,500	3,484,404
Mayavaram-Mutupet		39,500	93,100	132,600	260,499	127,899
Dharmavaram-Hindupur		2,000	80,000	82,000	283,866	201,866
Hyderabad-Umarkot			115,000	115,000	218,451	103,451
Moghul Serai-Palamow—Reserve			300,000	300,000	300,000	
Sambulpore Road—Reserve			250,000	250,000	250,000	
Military lines—Reserve			234,000	234,000	234,000	
Total	1,596,545	2,351,520	3,384,500	8,374,964	13,713,957	5,498,398 −159,405
Carried forward	2,693,320	7,784,817	4,043,860	104,169,065	109,506,605	5,498,398 −160,858

* Approximate estimates | † Revised Estimate under consideration

‡ Includes the following—

	£
Debt created for redemption of share Capital	4,197,600
Less—Capital deposited by the new Company	1,000,000
	3,197,600
Debenture Stock taken over	425,000
Debentures taken over	1,070,000
Total	4,692,600

APPENDIX

Actual Capital expenditure on State Railways in 1889-90, and estimated expenditure on such works in 1890-91 and 1891-92, and to end of 1891-92—*contd*

RAILWAYS	Accounts, 1889 90	Revised Estimate, 1890 91	Budget Estimate 1891 92	To end of 1891 92	Sanctioned outlay	Balance remaining unspent
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Brought over	2,693 320	7,784 817	4,043 860	104,169,065	109 506,605	{ 5,498 398 —160,858
LINES UNDER SURVEY						
Hindupur Extension Survey	—2,222			1,769	1,769	
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES						
Ranaghat-Bhagwangola .	..			30,244	30,244	
Southern Mahratta			...	*52,707	52,707	
Bellary-Kistna .	533	1,600		1,657,029	1,657,029	
Bilaspur-Etawah				7 514	7,514	
Vizagapatam-Raipur		...		24,504	24,504	
Total	533	1,600		1,771,998	1,771,998	
Stores and Reserve .	—23,810	—57,350	91,640	127,104	127,104	
Nagpur-Chhattisgurh Depreciation Account .	131,611	—42,400		89,211	89,211	
GRAND TOTAL	2,799,432	7,686,667	4,135,500	106,159,147	111,496,687	{ 5,498,398 —160,858
Distributed as under—						
CAPITAL EXPENDITURE ON PUBLIC WORKS (not charged against Revenue)—						
State Railways—Construction	2 794,458	7,677,600	2,950,000	96,123,978		
FAMINE RELIEF AND INSURANCE—						
Protective Railways			975,000	3 908,979		
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) . . .	4,974	9,067	210,500	6,126 190		
TOTAL AS ABOVE	2,799,432	7,686,667	4,135,500	106,159,147		

* Represents depreciation on works and stores allowed by Government on transfer to the Company

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE VII.—Capital Expenditure on Irrigation—Major Works, in 1889-90, and estimated expenditure on such works in 1890-91, 1891-92, and to the end of 1891 92, &c.

	Accounts, 1889 90	Revised Estimate, 1890 91	Budget Estimate 1891 92	Total Actual and Estimated outlay to end of 1891 92	Sanctioned Estimate	Balance of sanctioned Estimate remaining to be spent
IRRIGATION WORKS	Rx	Rx.	Rx	Rx	Rx	Rx
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE						
Bengal						
Orissa canals	34,901	42,200	46,000	2,476 829	3 110,213	633,384
Midnapore canal	1,412	2,600		830,613	833,613	3,000
Hidgellee Tidal canal	4 941	15 200	30,700	230,390	256,464	26,074
Sone canals	7 195	15,700	14,000	2 565,364	2,788,870	223,506
North-Western Provinces and Oudh						
Ganges canal	7,585	13,800	31,200	2,714,587	2,923,442	208,855
Lower Ganges canal	60,318	24,900	31,700	3,137,536	3,272,332	134,796
Agra canal	3,534	4,500	2,900	853,154	871,670	18,516
Eastern Jumna canal	10,550	5,300	6,200	325,386	344,191	18,805
Punjab						
Western Jumna canal	5,854	6,500	5,000	1,068 113	1,065,921	—2,192
„ „ Sirsa Branch (State outlay)	13 474	48 000	55,000	116,474	289,269	172,795
Bari Doab canal	10 787	2,800	10 000	1,590 372	1,577,572	—12,800
Sirhind canal (State outlay)	6,298	—27,500	40,000	2,252 340	2 312,240	59,900
Chenab canal	59,494	182 000	148,000	696,034	998,500	302,466
Madras						
Godavari Delta System	7,231	1,500	6,300	1,091,106	1,093 106	2,000
Kistna „ „	49,524	45,500	48,100	977,376	1,391,978	414,602
Sangam Anicut „	4 300	2,300	3 200	301 588	306,500	4,912
Periyar Project	74,201	110,200	78,700	349,493	542,500	193,007
Bombay						
Desert canal	259		1,400	123,101	123 479	378
Begari „		1,800	5,000	169,361	162,561	—6,800
Eastern Nara Works	7,421	0,000	10,100	524,226	527,670	3,444
Mutha canals	1 327	5,200	2,500	610,970	605 324	—5,646
Other projects	16,840	16,900	9,000	3 269,382		
	387,446	52[illegible],400	585,000	26,273,795		
Deduct—Outlay incurred from Ordinary Revenues	8,514	24,000	35,000	5,502,893		
TOTAL	378 932	504,400	550,000	20,770 902		
FAMINE RELIEF AND INSURANCE						
PROTECTIVE IRRIGATION WORKS						
North-Western Provinces and Oudh						
Betwa canal *	2,633	1,700	2 700	399,610	425,141	25,531
Punjab						
Swat River canal	6,566	4,300	1,800	350 594	354,581	3,987
Madras						
Rushikulya project	31,421	44,700	35 000	217,670	260,139	42,469
Bombay						
Nira canal	30,374	24,200	20,200	506,376	487,938	—18,438
Other Projects	463	700	5,300	414 731		
	71,457	75 600	65,000	1,888,981		
Deduct—Outlay incurred from Ordinary Revenues				285,434		
TOTAL	71,457	75 600	65,000	1 603,547		
GRAND TOTAL	450,389	580,000	615,000	22,374,449		

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1889-90, with Revised Estimates for 1890-91 and Budget Estimates for 1891-92

	Accounts					Revised Estimate, 1890 91	Budget Estimate, 1891-92
	1885 86	1886 87	1887 88	1888 89	1889 90		
GUARANTEED RAILWAYS	*M*	*M*	*M*	*M*	*M*	*M*	*M*
Open mileage at beginning of year	4,528	3,921*	3 896	3,912	†‡3,241	3,243	§2,588
Gross receipts	Rx.	Rx	Rx	Rx	Rx	Rx	Rx
Madras	760,952	794,264	821,527	861,715	942,442	965,000	960,000
South Indian	450,440	512 196	506,398	551,270	582,050	457,500	
Bombay, Baroda and Central India	1,318,202	1,343,613	1,227,163	1,300,596	1,308 085	1,300,000	1,310,000
Great Indian Peninsula	3,654,192	3,971,652	3,984,601	4,208,148	3,701,990	3,891,200	3,950,000
Oudh and Rohilkhand	571,517	658,787	701,776	481,686			
Sind, Punjab and Delhi	1,054,234						
TOTAL	7,809,537	7,280,512	7,241,465	7,403,415	6,534,567	6,613,700	6,220,000
Working expenses							
Madras	439,380	504,611	513,922	498,676	536,576	510 000	540 000
South Indian	297,325	346,206	372,378	382,017	377,325	290,800	
Bombay, Baroda and Central India	543,498	562,972	520,158	559,640	559,210	550,000	550,000
Great Indian Peninsula	1,850,110	1,857,344	1,842,185	1,999,032	1 892,822	1,895,000	1,950,000
Oudh and Rohilkhand	367,053	362,263	356,152	313,242			
Sind, Punjab and Delhi	587,096						
TOTAL	4,084,462	3,633,396	3,604,795	3,752,607	3,365,933	3,245 800	3,040,000
Net traffic receipts							
Madras	321,572	289,653	307,605	363,039	405,866	455,000	420,000
South Indian	153,115	165,990	134,020	169,253	204,725	166,700	
Bombay, Baroda and Central India	774,704	780,641	707,005	740,956	748,875	750,000	760,000
Great Indian Peninsula	1,804,082	2,114,308	2,142,416	2,209,116	1,809,168	1 996,200	2,000,000
Oudh and Rohilkhand	204,464	296,524	345,624	168,444			
Sind, Punjab and Delhi	467,138				..		
TOTAL	3,725,075	3,647,116	3,636,670	3,650,808	3,168,634	3,367,900	3,180,000

* The Sind, Punjab and Delhi Railway, 691 miles was purchased by the State on the 1st January 1886, and the mileage is shown under State Railways

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways

‡ The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways

§ The South Indian Railway, [illegible] miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways

APPENDIX

STATE RAILWAYS	Accounts 1885 86	1886 87	1887 88	1888 89	1889 90	Revised Estimate, 1890 91	Budget Estimate, 1891 92
	M	M	M	M	M	M	M
Open mileage at beginning of year	6,966	7,227	8,081	8,979	(a) 10,407	11,054	(b) 12,728
Gross receipts	Rx	Rx	Rx	Rx	Rx	Rx	Rx
East Indian	4,703,587	4,707,202	4,603,216	4,471,119	} 4,474,030	4,370 300	4,450,300
Dildarnagar-Ghazipur	4 650	4,738	4,833	4,604			
Rajputana-Malwa	1,760,842	1,818,351	1,698,296	1,903,833	1,938,223	1,830,000	1,880,000
Sindia	39,408	39,183	45,739	37,080	7,108		
Bhopal	2,643	3,505	4,976	5,512	7 916	8,500	10,300
Warora Colliery	} 64,820	74,742	78,021	88,442	82,187	92,500	{ 61,000
Wardha Coal							25,000
Bengal Nagpur	147,319	131,760	137,477	163,517	218,157	320,000	450,000
Katni-Umaria		3,326	8,125				
Umaria Colliery	2,224	6 873	11,447	17,822	-6 408	34,000	37,500
Burma	233,585	291,663	331,041	314,241	348,338	380,000	382,500
Toungho o-Mandalay				31 901	161,449	195,000	212 500
Jorhat	3,624	3,911	4,968	5,964	6 046	6,200	6,200
Cherra-Companygunj		226	1,220	670	1,235	1,900	2,000
Eastern Bengal	715,212	842 077	958,431	1,070,589	1,145,727	1,215,000	1,150,000
Tirhoot	128,026	159,921	180,506	170,854	211,182	69,,00	
Bengal and North-Western and Tirhoot						337 500	510,000
Nalhati	7,880	8,654	9 405	10,459	10 444	9,800	10,000
Patna-Gya	51,750	53,645	52,887	49,895	52,151	51,700	52,500
Bengal Central	54,129	34,575	75,538	72,389	72,991	73,000	75 000
Oudh and Rohilkhand				174 788	} 784,746	725,000	780,000
Benares Branch			175	700			
Indian Midland		9,234	30 563	108,154	314,730	325,000	380,000
Bareilly-Pilibhit	8,393	10,126	9,558	9,350	10,985	12,000	
Lucknow-Sitapur Seramau		1,656	18,305	25 428	31 888	33 900	
Lucknow-Sitapur-Bareilly						13 000	52,500
North Western	1,808,224	2 373,245	2,188,185	2,573,190	2,905,416	2,700,000	2,750,000
Amritsar-Pathankot	28,985	7,320	7,350	8 738	10,154	11,200	11,200
South Indian						150,000	} 712,500
Villupuram-Guntakal						1 900	
" " Nellore Branch			4,845	23,566	25,454	24,200	
Bellary-Kistna			6,181				
Mysore		37,401	51,481	59,014	101,156	125 000	130,000
Bezváda Extension					7 667	7,400	8,000
Dhond and Manmad*	22,062	23,376	22,734	25 545	24,943	26,100	26,000
Southern Mahratta	102,818	182,317	326,423	399,806	407,133	455,000	495,000
TOTAL	9,890,211	10,829,027	10,871,926	11,827,120	13,387,864	13,604,800	14,660,000
Working expenses							
East Indian	1,882,269	1,721,762	1,662,581	1,689 946	} 1 682 537	1,485,000	1,560,000
Dildarnagar Ghazipur	2 436	2,461	2 245	2,105			
Rajputana-Malwa	976,460	980,031	907,154	970 424	1,020 867	942 500	985,000
Sindia	19 440	19 472	21,322	17 703	3 372		14,500
Bhopal	3 731	2 556	4 457	4,977	8,458	10 800	9 800
Warora Colliery	} 51,594	59,627	68,028	61,323	57 343	64 000	{ 45 000
Wardha Coal							14,000
Bengal-Nagpur	94,705	80,370	86 760	127,058	147 176	250,000	295,000
Katni-Umaria		2,588	9,600				
Umaria Colliery	9,265	8,149	2 634	20,363	22,418	23 500	25,500
Burma	174,769	173,250	175,841	189 876	204 756	212,000	220 000
Tounghoo-Mandalay				32,545	120 702	105 500	115 000
Jorhat	4,229	5,376	6 441	5,707	6,231	5 700	5,600
Cherra-Companygunj		2 361	3,716	2,116	2,67-	1,900	2,000
Eastern Bengal	477,148	507,854	481,139	490,105	510 317	535,000	517,500
Carried over	3,696,046	3,565,857	3,431,918	3,614,338	3,786,849	3,635,900	3,808 900

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only receive a percentage of the gross receipts

(a) Includes the length of the Oudh and Rohilkhand Railway

(b) Ditto ditto South Indian and Bengal and North Western Railways

APPENDIX.

	Accounts 1885 86	1886-87	1887 88	1888-89	1889 90	Revised Estimate, 1890 91	Budget Estimate, 1891-92
Working expenses—continued	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Brought forward	3,696,046	3,565,857	3,431,918	3,614,338	3,786,849	3,635,900	3,808,900
Tirhoot	91,558	98,583	106, 56	96,254	90,553	31,100	
Bengal and North-Western and Tirhoot . .						190,000	350,000
Nalhati	6,678	6,711	6,192	8,541	7,594	7,600	8,600
Patna-Gya	27,179	27,898	24,613	23,786	25 395	24,400	24,700
Bengal Central	54,713	43 351	67,611	51 147	45,648	51,200	53,500
Oudh and Rohilkhand				54,558	} 342,935	350,000	360,000
Benares Branch			69	80			
Indian Midland		8 199	20,098	69,512	234,086	257,500	270,000
Bareilly-Pilibhit . .	6,113	7,675	6,766	6,592	7 300	8 000	
Lucknow-Sitapur-Seramau		1,207	14,998	18,153	21,266	23,400	
Lucknow-Sitapur-Bareilly						7,500	30,500
North Western	845,651	1,316,886	1,633,529	1,742,526	1,856,235	1,725,000	1,780,000
Amritsar-Pathankot .	24,171	—2,218					..
South Indian						95,000	} 482,500
Villupuram-Guntakal						1,300	
" " Nellore Branch			9,154	27,060	18,369	17,200	
Bellary-Kistna			8 519				
Mysore		20 144	42,426	47,744	90,598	99,000	100,000
Bezváda Extension					6 083	5,500	5,500
Dhond and Manmad* .							
Southern Mahratta .	81,302	125,596	222,138	298,965	330,529	332,500	380,000
TOTAL	4,833,411	5,219 889	5,594 187	6,059,256	6,864,440	6,862,100	7,654,200
Net Traffic receipts							
East Indian . .	2,821,318	2,985,440	2,940,635	2,781,173 }			
Dildarnagar-Ghazipur	2 214	2,277	2,588	2,409 }	2,791,493	2,885 300	2,890,300
Rajputana-Malwa	784 382	838,320	791,142	933,409	917,356	887,500	895,000
Sindia	19,968	19,711	24,417	19,377	3,736		—14,500
Bhopal	—1,088	949	519	535	—542	—2,300	500
Warora Colliery							{ 16,000
Wardha Coal	13,226	15,115	9,993	27,119	24,844	28,500	{ 11,000
Bengal-Nagpur .	52,644	51,390	50,717	36,459	70 981	70,000	155,000
Katni-Umaria		738	—1,475				
Umaria Colliery	—7,041	—1,276	8,813	—2,541	3 000	10 500	12,000
Burma .	58,816	118,413	155,200	124,365	143 582	168 000	162,500
Tounghoo-Mandalay				—644	40 747	89 500	97,500
Jorhat	—605	—1,465	—1,473	257	—185	500	600
Cherra-Companygunj		—2,135	—2,496	—1,496	—1,437		
Eastern Bengal	238,064	334 223	477,292	580,484	635,410	680 000	632,500
Tirhoot	36,468	61,338	74,350	74,600	120,629	38,600	
Bengal and North-Western and Tirhoot						147,500	160,000
Nalhati	1,202	1,943	3,213	1,918	2,850	2,200	1,400
Patna-Gya	24,571	25,747	28,274	26,109	26,756	27,300	27 800
Bengal Central	—584	—8,776	7,927	21,242	27,343	21,800	21,500
Oudh and Rohilkhand				120,230	} 440,811	375 000	420,000
Benares Branch			106	620			
Indian Midland		1,035	10,465	38,642	80,644	67,506	110,000
Bareilly-Pilibhit .	2,280	2,451	2,792	2,758	3 685	4,000	
Lucknow-Sitapur-Seramau		449	3 307	7,275	10,622	10 500	
Lucknow Sitapur-Bareilly						5,500	22,000
North Western	9(2,573	1,056,359	554,656	830,664	1,049 181	975,000	970,000
Amritsar-Pathankot	4,814	9 538	7,350	8,738	10, 54	11,200	11,200
South Indian . . .						55,000	} 230,000
Villupuram Guntakal						600	
" " Nellore Branch		.	—4,309	—3,494	7,085	7,000	
Bellary-Kistna	..		—2,338				
Mysore . .		17,257	9 055	11,270	10,558	26,000	30 000
Bezváda Extension .					1,584	1,900	2,500
Dhond and Manmad* .	22 062	23 376	22,734	25,545	24 943	26,100	26,000
Southern Mahratta . . .	21,516	56,721	104,285	100,841	76,604	122,500	115,000
TOTAL	5,056,800	5,609,138	5,277,739	5,767,864	6,523,424	6,742,700	7,005,800

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS

TABLE IX.—Gross receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1889-90, with Revised Estimate for 1890 91, and Budget Estimate for 1891-92.

	Actuals					Revised Estimate, 1890 91	Budget Estimate, 1891 92
	1885 86	1886 87	1887 88	1888 89	1889 90		
	Rx	Rx	Rx	Rx	Rx	Rx	Rx
DIRECT RECEIPTS—							
Orissa canals	20,735	17,961	22,304	24 351	30,422	31,900	32,400
Midnapore canal	26,249	23,419	23 438	25,180	27 761	24 800	24,200
Hidgellee Tidal canal	5 215	5 440	4,186	5,517	4,195	4,500	4,000
Sone canals	106,264	91 843	60,395	84 389	89,750	73 200	81,300
Ganges canal	194,967	220,026	197,254	213 014	199,141	251 500	225,900
Lower Ganges canal .	135 688	105 666	106,614	123, [illegible]82	133,309	145 000	135 100
Agra canal	46,689	61,338	48,148	46 622	56,566	61,000	58 400
Eastern Jumna canal	61,034	69,864	70,305	71,154	63 514	83,5[illegible]0	73,400
Betwa canal		2,070	3,057	7,313	7 585	7,800	7,800
Western Jumna canal	82,635	83,898	135,366	90,170	113 116	156,100	135,000
Chenab canal			25	3 768	7,711	8,500	10,000
Bari Doab canal	118,887	129,138	126,141	139,232	139 663	144 000	144,000
Sirhind canal	13,467	35 491	69,900	113,233	133 917	167 500	170 000
Swat River canal	25	2,672	10,326	22,753	24 941	24 000	23,000
Godavari Delta System .	10,738	10,601	12 431	10,653	11,492	10 700	10,700
Kistna " "	3 522	3,791	4,394	4,669	4,502	4,600	4,600
Sangam Anicut "			86	142	91	[illegible]00	100
Desert canal	2,158	3,735	3,697	7,037	5 193	4 300	4,700
Begari "	3,131	4 514	2,549	5,097	4,404	3 100	3 600
Eastern Nara Works	1,872	1,772	1,599	1,681	1,753	2 000	2,000
Mutha canals	15,055	18,340	18,958	21,640	20 625	194 0	21,500
Nira canal	24	274	768	1,029	2 756	3 200	6 100
Other projects .	16,368	17,041	29,020	39 776	50 177	40 700	45 900
TOTAL	864,773	909,8[illegible]4	950,961	1 061,802	1,1[illegible]2 584	1 271 500	1,223 700
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal .	44,301	44,301	44,301	44,301	54 731	65 200	65,200
Lower Ganges canal .	20,783	20 783	20 783	20,959	20 959	[illegible]1 000	21,000
Eastern Jumna "	22,153	22 153	22 154	22 153	22 1[illegible]3	22,100	22,100
Western Jumna "	5,833	5 8[illegible]2	5 140	5,275	4 737	2,200	
Bari Doab canal	34,250	60,497	37 526	40 469	42 457	44 000	43 000
Godavari Delta System .	173,695	178,140	183 853	195,[illegible]20	200 371	207 200	212 400
Kistna " "	110 592	113,667	132 273	142,362	150 018	157 100	162,800
Sangam Anicut " .	3,970	5,824	8 041	8 541	12 000	13 900	16,400
Desert canal .	9,389	6,072	8 254	11,030	13 120	15 000	15,000
Begari "	23 651	19 377	19,391	25,223	22 498	20 900	24,400
Eastern Nara Works	19,039	22,753	28 020	34 586	429 8	52 [illegible]00	54,200
Mutha canals	*—345*	*—476*	*—108*	*—562*	*—535*		
Nira canal		*—6*	*—31*	*—44*	*—128*		
Other projects	95 296	98,552	93,318	120,828	103,870	100 100	119 700
TOTAL	562,607	597,469	602,555	671,041	689,765	720 900	756,200
TOTAL REVENUE—							
Orissa canals	20,735	17,961	22 304	24,351	30 422	31 900	32,400
Midnapore canal	26,249	23 419	23 438	25,180	27,761	24 800	24,200
Hidgellee Tidal canal	5,245	5,440	4 186	5,517	4 195	4 500	4 000
Sone canals .	106,264	91,843	60 395	84,389	89,750	73,200	81,300
Ganges canal	239,268	265,227	241,555	257,315	253,872	316 7[illegible]0	291 100
Lower Ganges canal .	156,471	126,449	127,397	144,341	154 268	166,000	156 100
Agra canal	46,689	61,338	48,148	46,622	56 566	61 000	58,400
Eastern Jumna canal .	83,187	92,017	92,459	93,307	85,667	105 600	95,500
Betwa canal .		2,070	3,057	7,313	7,585	7,800	7,800
Western Jumna canal .	88,468	89,730	140,506	95,445	117 853	158 300	135 000
Chenab canal			25	3 768	7 711	8,500	10,000
Bari Doab canal . .	153,137	189 635	163 667	179 701	182 1[illegible]0	18[illegible],000	187 000
Sirhind canal	13,467	35,491	69,900	113,233	133,917	167 500	170,000
Swat River canal	25	2,672	10,326	22,753	24 941	24,000	23,000
Godavari Delta System .	184,433	188,741	196,284	206,573	211,863	217,900	223,100
Kistna " " .	114,114	117,458	136,667	147,031	155 120	161 700	167 400
Sangam Anicut " .	3,970	5,824	8,127	8,683	12,091	14 100	16,500
Desert canal .	11,547	9,807	11,951	18,067	18 313	19,300	19,700
Begari " .	26,782	23,921	21,940	30,320	26,902	24,000	28,000
Eastern Nara Works .	20,911	24 525	29,619	36,267	44,661	54 200	56,200
Mutha canals .	14,710	17,864	18,490	21 078	20,087	194 0	21,500
Nira canal	24	268	737	985	2,628	3,200	6,100
Other projects	111,684	115,593	122,338	160,604	154 047	140,800	165,600
TOTAL	1,427,380	1,507,293	1,553,516	1,732,843	1,622,350	1,992,400	1,979,900

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS.

Gross Receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1889-90, with Revised Estimate for 1890-91 and Budget Estimate for 1891-92—*concluded*

	Actuals					Revised Estimate, 1890 91	Budget Estimate, 1891 92
	1885 86	1886 87	1887 88	1888 89	1889 90		
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
WORKING EXPENSES—							
Orissa canals	34,258	50,193	48,131	38,717	43,170	42 600	42,800
Midnapore canal	20,985	22,637	24 007	20,035	20 067	21,600	22,400
Hidgellee Tidal canal	4,862	2,284	6,490	7,535	2,572	4,500	4,600
Sone canals	55,237	58,146	71,731	75,522	69 747	68 300	72,100
Ganges canal	86,026	85,535	88,300	91,931	95 789	96 200	92,700
Lower Ganges canal	81,327	79,186	86,397	96,850	90,792	91,800	93,100
Agra canal	26,313	28,337	24,478	24,113	25,975	24 900	22,600
Eastern Jumna canal	18,128	20,562	19,266	25,467	24 718	27,200	27 900
Betwa canal	208	6,995	8,295	10,444	10,721	10,100	10,000
Western Jumna canal	47,834	48,869	55,527	47,536	47 917	54,500	50,000
Chenab canal			5 733	7,835	9 823	8 800	15,000
Bari Doab canal	52,014	55,781	49,665	56,561	56,970	54,500	65,000
Sirhind canal	21,276	23 071	34,537	53,647	60,404	61 500	60 000
Swat River canal	2,372	5,243	8,375	8,745	9 221	10 000	10,000
Godavari Delta System	56,486	48,594	51 680	52,221	46,792	54 500	46 200
Kistna ,, ,,	29,413	32,514	32,663	32,299	36,552	36,300	38,300
Sangam Anicut ,,	468	2,577	4,369	4,170	4 830	5 300	6,900
Desert canal	2,848	4,075	4,041	2,718	3,690	4,000	2,900
Begari ,,	5,042	5,300	6,126	6,452	7,583	4,600	6,100
Fastern Nara Works	6,467	6,443	5,474	8,393	8,266	8,600	7 400
Mutha canals	6,120	6,838	6,034	6,246	7 712	7,000	6,800
Nira canal	1,256	1,822	1,673	1 716	2 466	3,000	4,700
Other projects	34,210	31,771	34,615	42,523	41,781	47,700	46,200
TOTAL	593,150	626,773	677,607	721,676	727,558	747,500	753,700
NET REVENUE—							
Orissa canals	*—13,523*	*—32,232*	*—25,827*	*—14,366*	*—12,748*	*—10,700*	*—10,400*
Midnapore canal	5,264	782	*—569*	5,145	7,694	3 200	1,800
Hidgellee Tidal canal	383	3,156	*—2,304*	*—2 018*	1,623		*—600*
Sone canals	51,027	33,697	*—11,336*	8,867	20,003	4,000	9,200
Ganges canal	153,242	179,692	153,255	165,384	158 083	220 500	198,400
Lower Ganges canal	75,144	47,263	41,000	47,491	63 476	74,200	63,000
Agra canal	20,376	33,001	23,670	22,509	30 591	36,100	35 800
Eastern Jumna canal	65,059	71,455	73,193	67,840	60,949	78,400	67,600
Betwa canal	*—208*	*—4,925*	*—5,238*	*—3,131*	*—3,136*	*—2,300*	*—2,200*
Western Jumna canal	40,634	40,861	84,979	47,909	69,936	103,800	85,000
Chenab canal			*—5,708*	*—4,067*	*—2,112*	*—300*	*—5,000*
Bari Doab canal	101,123	103,854	114,002	123,140	125,160	133,500	122,000
Sirhind canal	*—7 809*	12,420	35,363	59,586	73,513	106,000	110,000
Swat River canal	*—2,347*	*—2,571*	1,951	14,008	15 720	14,000	13,000
Godavari Delta System	127,947	140,147	144,604	154,352	165 071	163 400	176,900
Kistna ,, ,,	84,701	84,944	104,004	114,732	118 568	125,400	129,100
Sangam Anicut ,,	3,502	3 247	3 758	4,513	7,261	8,800	9 600
Desert canal	8,699	5,732	7,910	15,349	14,623	15 300	16,800
Begari ,,	21,740	18,621	15,814	23 868	19 319	19,401	21 900
Eastern Nara Works	14,444	18 082	24,145	27,874	36,395	45 600	48,800
Mutha canals	8,590	11,026	12,456	14,832	12,375	12,400	14,700
Nira canal	*—1,232*	*—1,554*	*—936*	*—731*	162	200	1,400
Other projects	77,474	83,822	87,723	118,081	112,260	93,100	119,400
TOTAL	834,230	880,520	875,909	1,011,167	1,094,792	1,244,900	1,226,200

APPENDIX

Capital Account of Guaranteed and Subsidized Railways.

TABLE X—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1890 91 and 1891-92

RAILWAYS	AMOUNT IN RUPEES			AMOUNT OF EXCHANGE			AMOUNT IN POUNDS STERLING		
	1890 91		Budget, 1891 92	1890 91		Budget 1891 92	1890-91		Budget 1891 92
	Budget	Revised		Budget	Revised		Budget	Revised	
GUARANTEED RAILWAYS	R	R	R	R	R	R	£	£	£
RECEIPTS									
Madras	23,00 000	19 50,000	23 00 000	1 92,000	1,63 000	1,92,000	210 800	178,700	210,800
South Indian	16 50 000	19 90 000		69,000	83 000		158 100	190,700	
Bombay, Baroda and Central India	24 00 000	29 00,000	25 50,000	2,00,000	2,42,0[illegible]0	2 12 000	220 000	26[illegible] 800	233,800
Great Indian Peninsula	70 00 000	73 50 000	68,00 000	5,83,000	6 13 000	5 67 000	641,700	673 700	623,300
TOTAL	1 33 50 000	1 41 00 000	1 16,50 000	10,44,000	11 01,000	9,71,000	1 230,600	1 30[illegible] 900	1 067,900
ADVANCES									
Madras	19 500 0	21,00 000	22 00,000	1 63 000	1 75 000	1,84,000	178 700	192,500	201,600
South Indian	9 50,000	10,90 000		40,000	45 000		91 000	104 500	
Bombay Baroda and Central India	14 75 000	15 00,000	15 00 000	1 23 000	1 25,000	1 25 000	135 200	137 500	137 500
Great Indian Peninsula	50 00 000	44,00 000	45,00 000	4,17 000	3,67,000	3,75 000	458 300	403 300	412,500
TOTAL	93,75 000	90,90 000	82 00 000	7,43 000	7,12,000	6 84 000	863 200	837 800	751,600
NET RECEIPTS									
Madras	3,50 000	—1,50 000	1 00,000	29 000	—12,000	8,000	32,100	—13 800	9,200
South Indian	7,00 000	9,00 000		29 000	38,000		67 100	86,200	
Bombay, Baroda and Central India	9 25,000	14 00 000	10 50 000	77 000	1,17 000	87,000	84 800	128,300	96,300
Great Indian Peninsula	20,00,000	29 50,000	23 00,000	1 66 000	2 46,000	1,92,000	183 400	270 400	210 800
TOTAL	30 75,000	51 00,000	34,50 000	3,01 000	3 89 000	2,87,000	307 400	471 100	316 300
SUBSIDIZED RAILWAYS									
RECEIPTS									
Capital received in India } Nilgiri Railway		2,00 000	14,00,000					20 000	1 40,000
Gain on remittances to India: Southern Mahratta				93 000	39,000	38,000	—9 300	—3,900	—3,800
Mysore				12,000			—1,200		
Indian Midland				3 80 000	1 66 000	1,07,000	—38,000	—16,600	—10,700
Bengal Central				900	500	800	—90	—50	—80
Bengal Nagpur			..	8,98 000	1 21 000	1,96,000	—89,800	—12,100	—19,600
Lucknow Sitapur Bareilly					24,800	21 600		—2 480	—2 160
TOTAL		2 00,000	14,00 000	13,83 000	3 51 300	3,63,400	—138 390	—15 130	103,660
WITHDRAWALS									
Southern Mahratta	13,31,000	7,00,000	5,00 000	2,21,830	1,17 000	83 000	110,917	58 300	41,700
Mysore	6,23 000	5,00,000	7,38 000	1,55,750	1,25,000	1,84,500	46,725	37,500	55 350
Indian Midland	20,17,000	19,62,000	14 50,000	4,03,400	3 92,500	2 90,000	161,360	156 950	116,000
Bengal Central	3 50 000	1,89,000	3 49 000	1,00 000	54 000	1 00,000	25,000	13 500	24 900
Bengal Nagpur	92 65 000	80,00,000	24,65 000	21 38,000	18,46,000	5,69 000	712,700	615 400	189 600
Lucknow Sitapur-Bareilly	8 50 000	15 57,000	4 57,000	2 55,000	3 12,000	91,000	59,500	124,500	36 600
Nilgiri Railway		50,000	14,00 000					5,000	140 000
TOTAL	1 44,36 000	1,29,58 000	73,59 000	32 73 980	28,46,500	13,17 500	1,116,202	1,011 150	604 150
Net Withdrawals	1,44 36,000	1,27,58,000	59,59 000	18,90,080	24,95,200	9,54,100	1,254,592	1,026 280	500,490
GUARANTEED AND SUBSIDIZED RAILWAYS									
Net Withdrawals	1,04,61,000	76,58,000	25 09,000	15,89,080	21 06,200	6 67,100	887,192	555,180	184,190

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN BENGAL FOR 1889-90

No 44 I, dated Calcutta, the 17th March 1891

RESOLUTION—By the Government of India, Public Works Department

Read—

The Revenue Report of Irrigation Works in Bengal for 1889-90 and the Resolution thereon by the Government of Bengal, No 97 I. A, dated the 10th January 1891

OBSERVATIONS—There are in Bengal four works classed as "Major," *viz*, the Orissa and Sone systems, the Midnapore Canal and the Hidgellee Tidal Canal The latter is for navigation only, and the original estimate for its construction was worked out in 1874 Supplementary estimates to the extent of Rs 7,91,963 have since been sanctioned for remodelling it, the funds required being provided from Imperial revenues and the interest thereon being guaranteed by the Local Government Omitting the Tirhoot and Damoodur Projects which are in abeyance, there are three minor works for which Capital and Revenue Accounts are kept, and the Capital outlay on which is charged against Revenue, *viz*, the Sarun Canals, Orissa Coast Canal, and Calcutta and Eastern Canals, of which the two last are for navigation only There is also one minor work, the Nuddea Rivers System, also for navigation only, for which only Revenue Accounts are kept There are thus four works for navigation alone, and four on which navigation is combined with irrigation

The following statement shows the Capital outlay during and up to the end of 1889-90 on the seven works for which Capital Accounts are kept —

	Number of works	During the year 1889-90							Total direct and indirect to end of 1889-90
		Works	Establishment	Tools and Plant	Suspense Account	Total direct charges	Indirect charges	Total direct and indirect charges	
	1	2	3	4	5	6	7	8	9
Major Works		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Irrigation Works not charged against Revenue (Account head 49)	4	3 90 819	83,968	30,095	—20,385	4,84,497	12,062	4,96,559	6,10,38 620
Minor Works and Navigation									
Works for which Capital and Revenue Accounts are kept—									
Provincial—in operation (Account head 43)	3	35,018	—2 162	34,516	—3,427	63,945	—302	63,643	1 03,04 970
TOTAL	7	4,25 837	81,806	64 611	—23,812	5,48,442	11,760	5,60 202	7,13,43,590

2 The principal outlay incurred during the year was on the Orissa Canals, on which it amounted to Rs 3,57,043, of which Rs 2,68,667 were on account of works The works under execution comprised the Taldundah Extension Canal with its outfall lock at Paradeep, the construction of distributaries and raising the flood embankments on the Pattamoondy Canal, the Gobri River improvements and the completion of the distributaries from High Level Canal, Range III

On the Midnapore Canal, the sanctioned estimates for which have been closed, Rs 14,385 were spent under the rules for "open canal" outlay

On the Hidgellee Tidal Canal an expenditure of Rs. 49,170, of which Rs. 48,462 was on account of works, was incurred on the remodelling of the canal, the supplementary estimates for which were sanctioned by the Secretary of State in 1888-89

On the Sone Canals the net outlay was Rs 75,961, but the outlay on works was Rs 1,28,570, the difference being caused by receipts on Capital Account being deducted from the expenditure on works The principal works executed were a dock at Deegah, the Executive Engineer's office at Bankipore, an escape to the Rewa distributary, a rest-house on the Sukla distributary, a weir to discharge flood water from the Bihta Ahrah, a syphon under the Dumraon Branch Canal, and a post and telegraph office at Baroon

3 The sanctioned estimates provide for 918 miles of main canal, of which 883 miles have been completed, and for 3,647 miles of distributaries, of which 2,228 miles have been completed

Of the above totals, the Orissa System has 284½ miles of main and branch canal, of which 252 miles have been completed, it has also 2,147 miles of distributaries, but out of the latter only 764¾ miles had been completed up to the end of 1889-90 During the year under review the progress made with the distributaries of this system was disappointingly small, only 4¼ miles of new channel being constructed The necessity for rapidly developing these distributaries, so as to increase the area irrigated by and the revenue derived from the Orissa System and thus reduce the annually recurring deficit thereon, has been repeatedly commented upon by the Government of India, and the Governor General in Council notices with satisfaction that special prominence is given to this important matter in para 1 of the Resolution of the Bengal Government that prefaces the Revenue Report

4 The actual financial results for the year of the works in operation are exhibited in the following statement —

Canal.	Total Direct and Indirect Capital outlay to end of 1889 90	Gross Revenue collected: Irrigation Revenue *	Miscellaneous Receipts	Total	Working Expenses: Direct.	Indirect	Total	Net Revenue	Percentage of net Revenue on Capital outlay
1	2	3	4	5	6	7	8	9	10
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Major Works									
Orissa Canal	2 44 25 840	1 99 745	1 04 379	3 04 124	4 31 597	25 313	4 56 910	1 5 786	
Midnapore Canal	84 64 106	1 16 243	1 61 180	2 77 423	2 00 494	8 312	2 08 806	68 61[illegible]	0 81
Hidgellee Tidal Canal	18 89 466		41 953	41 9 2	25 715	1 0[illegible]7	26 7[illegible]	15 [illegible]30	0 81
* Sone Canal	2 62 59 202	7 99 874	81 101	8 80 975	6 80 9[illegible]9	48 071	7 29 [illegible]30	1 51 04	0 58
Total of Major Works 1889 90	6 10 38 620	11,15,862	3 88 612	15 04 474	13 38 765	83 603	14 22 368	82 10[illegible]	0 1[illegible]
Total for 1888 89	6 05 42 081	9 88 820	3 92 359	13 81 179	14 04 900	8 305	14 87 29[illegible]	—1 06 11[illegible]	
Minor Works and Navigation									
Works of which Capital and Revenue Accounts are kept—									
Sarun Canals	6 96 753	2 900	123	23 113	38 313	1 739	40 052	—16 939	
Orissa Coast Canal	43 20 013	46	65 287	65 333	68 011	975	68 986	—3 653	
* Calcutta and Eastern Canals	52,88 204		4 95 543	4 95 543	2 66 968	12 165	2 79 133	2 16 410	4 09
* Total of Minor Works and Navigation 1889 90	1 03 04 970	23 036	5 60 953	5 83 989	3 73,292	14,879	3 88 171	1 95 818	1·90
Total for 1888 89	1 02 41 32[illegible]	20,415	6 41 698	6 62 113	3 91 413	15,738	4 07 151	2 54 962	2 48
GRAND TOTAL 1889 90	7 13 43 590	11 38 893	9 49 565	20 88 463	17 12 0 7	98 48[illegible]	18 10 539	2 77 92[illegible]	0 39
,, 1888 89	7 07 83 398	10 0[illegible] 235	10 34 057	20 43 292	17 96 313	98 13[illegible]	18 94 446	1 48 846	0 21
Minor Works of which only Revenue Accounts are kept—									
Nuddea Rivers 1889 90			1 85 823	1 85 823	87 594	5 39[illegible]	9[illegible] 989	92 831	
,, 1888-89			1 91 888	1 91 888	1,34 694	6 07[illegible]	1 40 709	51 119	

* Refunds deducted from Revenue

5 The irrigation revenue receipts show a considerable improvement over the figures for the previous year, but as part of the revenue earned does not fall due, and as part, though due, is not legally recoverable till after the close of the year, the figures given in the above statement, which represent the actual collections, are not directly comparable with the figures giving the revenue assessed The figures in the statement include some of the revenue earned during the previous year but not paid till the year under review, and they also include the recovery of accumulated arrears of revenue of previous years, some of which have been long outstanding The following figures for the three Major Irrigation systems show the importance of these arrears as affecting the collections of the year —

Canals	Balance unrealized at beginning of year	Demands of year	Total	Less collections and remissions	Balance unrealized at close of year
	Rs	Rs	Rs	Rs	Rs
Orissa	1,16,771	2,97,224	4,13,995	2,36,878	1,77,117
Midnapore	84,773	1,17,202	2,01,975	1,51,331	50,644
Sone	3,80,616	7,51,626	11,32,242	8,50,460	2,81,782

There is a large increase in the balance unrealized on the Orissa System, and it is to be hoped that the steps taken by the Bengal Government to reduce it will prove successful.

6 The net result of the actual operations of the year is, however, satisfactory when compared with the figures for 1888-89 In the case of the Major Works, owing to the increased receipts and a reduction in working expenses, there is an improvement of nearly two lakhs, a deficit of Rs 1,06,116 in 1888-89 being converted into a surplus of Rs 82,106 This is excluding the interest charges on capital outlay, the amount of which for the year was Rs 23,65,030 The accumulated simple interest charges to the close of the year were Rs 3,64,28,957

7 The area irrigated by the Major systems during the year under review and the revenue assessed thereon were both less than during the previous year The following statement compares the figures for the two years The assessed revenue includes the rabi assessment for each year, which is mostly collected in the following year —

Canal	Area irrigated		Assessed water rates		Rate per acre irrigated	
	1889 90	1888 89	1889 90	1888 89	1889 90	1888 89
1	2	3	4	5	6	7
	Acres	Acres	Rs	Rs	Rs	Rs
Orissa Canal	186,627	159,292	2,82,787	2,42,808	1 51	1 52
Midnapore	68,810	69,777	1,03,404	1,31,433	1 50	1 88
Sone Canal . .	305,282	355,909	6,92,162	8,05,790	2 27	2 26
Total .	560,719	584,978	10,78,303	11,80,031	1 92	2 02

The decrease in the irrigated area occurs under the Sone Canals, where canal water was not demanded for much of the rabi crop owing to the seasonable rainfall The increase under the Orissa Canals is satisfactory, indicating that the demand for irrigation is steadily improving The area under five-year leases on these canals increased from 152,282 acres in 1888-89 to 177,169 acres. Under the Sone Canals the figures are—

	1889 90	1888-89
	Acres	Acres
Five-year leases . . .	224,268	200,275
Annual leases .	84,760	145,407

The area irrigated was 98 8 per cent. of the area leased on these canals.

8. The proportion of kharif to rabi irrigation was as follows —

Canals	Kharif Acres	Rabi Acres
Orissa	180,730	5,897
Midnapore	68,370	440
Sone	210,061	65,221
Total	459,161	71,558

9 The principal crops irrigated were—

	Acres
Rice	467,090
Sugarcane	23,528
Wheat	21,155
Barley	11,121

The gross estimated value of all the crops irrigated was 164 lakhs

10 The details of the working expenses are shown in the following statement —

Canals	1889-90 Works	Establishment	Tools and Plant	Indirect Charges	Total	1888-89
1	2	3	4	5	6	7
	Rs	Rs	Rs	Rs	Rs	Rs
MAJOR WORKS						
Orissa Canal	2 31 068	1 80 807	19 722	25 313	4 56 910	4 05 019
Midnapore Canal	1 13 507	69 375	27 612	8 312	2 08 806	2 09 804
Hidgellee Tidal Canal	16 713	7 196	1 806	1 007	26 722	78 040
Sone Canal	2,97,704	3,49 795	33,460	18 971	7 29 930	7 91 432
MINOR WORKS AND NAVIGATION						
Saran Canals	24,900	12 422	991	1,739	40 052	36 332
Orissa Coast Canal	50 528	6 970	10 513	975	68 986	77 018
Calcutta and Eastern Canals	1,66 559	86,899	13 510	12,165	2 79 133	2 93 801
Nuddea Rivers	47,813	38,537	†1 214	5 395	92 989	1 40 769
Total	9,18,822	7 42,001	1,08,828	1,03,877	19 03 528	20 35,215
Per acre irrigated*	...	...			2 54	2 14

* Irrigation systems only

† Less suspense

11 On the Orissa Canals, the outlay on works from Revenue Account was Rs 75,300 on the maintenance of the head works, Rs 1,09,839 on the main canals, Rs 23,988 on distributaries, and Rs 15,508 on drainage and protective works The cost of maintaining the main canals and distributaries was Rs 460 and Rs 36 41 per mile respectively

On the Midnapore Canal, Rs 10,541 were spent on the head works, Rs 77,488 on the main canal and branches, and Rs 19,769 on distributaries The cost of maintaining the main canal was Rs 1,953 per mile, much damage being caused to the banks by the wash of the steamers The cost of maintaining the distributaries was Rs 69 per mile

On the Sone Canals, Rs 32,163 were spent on the head works, Rs. 1,87,042 on the main and branch canals, and Rs 60,767 on the distributaries The average cost of maintenance per mile was Rs 510 for the main and branch canals, and Rs 51 for the distributaries

M 2

12 The establishment charges in the statement in para. 10 were made up as follows —

		Rs
Direction . . .		23,699
Executive		1,79,679
Revenue, including collection .	.	4,33,604
Navigation .	. .	1,05,019
	Total	7,42,001

The charge for revenue management is made up of Rs 2,03,376 for direction and execution, the aggregate charge under these heads being equally divided between revenue management and maintenance, and of Rs 2,30,228 for irrigation revenue officers specially employed in assessment and collection. The irrigation revenue collected was only Rs 11,38,898, so that the cost was 20 per cent of the amount collected Attention was directed in para 12 of the review of the report for the previous year to the magnitude of this proportion, and also to the high incidence of working expenses per acre irrigated compared with other provinces, and the matter is one which should continue to engage the attention of the Bengal Government

13 The number of complaints—principally against assessments—that were received and disposed of during the year on the three Major systems were as follows —

System	Pending from previous year	Filed during year	Total	Disposed of	Balance left pending
Orissa .	1,241	5,473	6,714	3,544	3,170
Midnapore .	239	1,415	1,654	1,506	148
Sone . .	1,915	6,865	8,780	8,034	746

Of the complaints on the Sone Canals, 8,258 related to assessments, and remission was allowed in 3,313 cases and refused in 4,240 cases, leaving 705 cases pending

14 The following statement shows the receipts and outlay on account of navigation —

Canals	Length of Navigable Canal		Receipts		Expenditure	
	1889 90	1888 89	1889 90	1888 89	1889 90	1888 89
	Miles	Miles.	Rs	Rs	Rs	Rs
Orissa Canal	177	177	88,632	77,908	52,998	46,606
Midnapore Canal	72	72	1,48,164	1,49,480	12,474	12,480
Hidgellee Tidal Canal	29	29	40,338	53,921	26,722	78,040
Sone Canal . .	218	218	57,759	57,829	35,286	40,373
Calcutta and Eastern Canals	*47	27	4,38,309	5,69,920	2,79,211	2,93,801
Orissa Coast Canal	97	97	63,724	65,047	69,001	77,018
Nuddea Rivers .	477	477	1,35,983	1,91,791	93,209	1,40,769
Total .	1,117	1,097	10,72,909	11,65,896	5,68,901	6,89,087

* Includes 20 miles of Kaorapookhur Khall

The receipts were divided thus—

		Rs
Tollage on private boats		10,11,486
" Government boats		18,047
" rafts		17,632
Transport service		17,163
Fines and sundries		8,581
	Total	10,72,909

The aggregate ton-mileage was 48,523,905, the estimated value of cargoes 1,313 lakhs, and the number of passengers carried 525,000

15 The receipts on the Hidgellee Tidal Canal were less than during the previous year, owing to the canal being closed for three months for the execution of work connected with the remodelling The outlay on maintenance was less than in 1888-89

On the Calcutta and Eastern Canals there was a decline in the tolls collected of Rs 83,606, which is attributed to a falling off in the rice traffic and to the competition of the Calcutta-Khulna Railway

The traffic receipts on the Orissa Coast Canal and on the Nuddea Rivers were about the same as in 1888-89

16 In para 17 of the review of the revenue report for 1888-89, the attention of the Government of Bengal was invited to the annually recurring and increasing deficit on the Sarun Canals The working expenses including indirect charges during 1889-90 were Rs 40,052, and the receipts were Rs 23,113, showing a deficit of Rs 16,939, which is the highest since 1881-82 The gross demand for the year was Rs 47,729, of which Rs 21,850 was on account of the annual guarantee, and Rs 25,756 were for arrears of the same guarantee The balance due at the end of the year was Rs 23,366 The agreement on behalf of Government to supply water in return for a fixed payment expired at the end of 1889 90, and the Government of India observes that the guarantors have been informed that the contract can only be renewed on terms more favourable to Government, and that the alternative to a renewal on these terms must be the definite and final closing of the canals The approximate area irrigated during the year by the Sarun Canals was 4,215 acres, of which 2,574 acres were under rice, and 1,327 acres consisted of rabi crop and opium Great difficulty was experienced in connexion with a breach in the principal supply channel

17 The duty of water per cubic foot per second entering the canals during the kharif season varied on the Orissa Canals from 103 acres to 43 acres On the Sone Canals, the duty varied from 79 acres to 46 acres Some experiments were made on the Sone Canals to determine the actual quantity of water used over a limited area of rice cultivation at a time when the demand for water was greatest All the conditions were favourable The outlet was in good order and had a nearly constant head, the distributary channel was in good condition, the block selected of about 80 acres was compact, and there was no rainfall during the time of observation The rice required its second watering, and a constant supply of 1 26 cubic feet per second was maintained at the head for about 10 days and 9 hours The areas irrigated in each complete day of 24 hours varied from about 5 9 to 11 5 acres, and the quantity of water passed through the outlet was equivalent to a depth of about four inches over the whole area The duty obtained was $\frac{80}{1.26}$ = 63 acres per cubic foot per second For a larger selected area under similar favourable conditions the duty might be higher, but as a matter of fact the average duty on the Sone Canals during a time of pressure is not more than 44 acres

18 Some crop experiments were carried out on the Sone Canals the result of which is to show that better rice crops are grown as a rule on light sandy soils than on the low-lying heavy soils The highest result attained was a crop of 66 maunds of paddy per acre grown on sandy soil on land con

tinuously irrigated from the canal for eleven years. This result is, however, much higher than the average, and 26 maunds of paddy per acre may be considered a good crop.

As regards wheat and barley, the average of 26 experiments with wheat crops irrigated from the canal was a return of nearly 17 maunds of grain and 26 maunds of straw per acre. Wheat crops irrigated from other sources gave an average of 11⅓ maunds of grain and 17 maunds of straw per acre. The corresponding figures for barley were 16 maunds of grain and 17 of straw from canal irrigation, and 18 maunds of grain and 21 of straw per acre when irrigated from other sources. These figures show that barley does not thrive under canal irrigation in Bengal, which is at variance with experience elsewhere.

19. The Irrigation Revenue Report was received by the Government of India on January 21st, which is considerably earlier than the date of receipt in 1890 of the previous year's report. The report has been drawn up in correct form and contains much interesting information.

ORDER.—Ordered, that copies of this Review and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments, for information.

Ordered also, that copies of this Review be forwarded to the Government of Bengal for information and guidance, and that copies of the Review be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

The Governments of Madras, Bombay, North Western Provinces and Oudh and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
The Residents at Hyderabad and in Mysore.
The Agents to the Governor General for Central India and Rajputana.

Ordered further, that this Review and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India.

F. J. HOME, *Colonel, R.E.*,
Deputy Secretary to the Govt. of India.

No. 971 I., dated Calcutta, the 15th January 1891.

RESOLUTION.—By the Government of Bengal, Public Works Department.

READ—

The Canal Revenue Reports for 1889-90, and Chief Engineer's note on the same.

Of the canal systems of Bengal, four are constructed from Imperial Funds and are classed as Major Works. Two of these, the Midnapore and the Sone Canals, have been completed in all their essential features, and are in full operation. The capital account of the first was closed at the end of 1887-88, and that of the second will be closed at the end of 1890-91. In his remarks on the Orissa Canals, the Chief Engineer points out that the outlay on new works in the year under report was again disappointingly small. The expediency of furnishing these canals with an adequate system of distributaries was recognized in the sanction accorded by the Secretary of State in 1883 to the estimates framed with this object, but it is admitted that the works have not been since pushed on with the vigour which their importance demanded. Out of 5 lakhs provided under the head of Capital, only about 3½ lakhs were spent, and only 4½ miles of new distributaries were constructed, commanding 1,947 acres. During the current year the completed plans and estimates of a large number of distributaries have been received and sanctioned, and the Lieutenant-Governor is resolved that the full development of the project by the completion of the distributaries shall be pushed on with vigour in the ensuing year 1891-92. The Hidgellee Tidal Canal was completed in 1874, but a design for remodelling it was submitted and sanctioned in 1889-90. The work was commenced during the year under report, but only about R50,000 were spent. Since the revised estimate was framed, the country crossed by the canal, much of which has been reclaimed and brought under the protection of agricultural embankments, has been severely devastated by floods, and attention has been drawn to the deteriorated condition of the drainage channels. Until the method ultimately to be adopted for the treatment of the drainage question is settled, it is unfor-

tunately necessary to delay the prosecution of some of the more important works included in the remodelling scheme

2 The whole amount of capital outlay (direct and indirect) during the year on Major Works was R4,96,559, of which R3,57,043 were spent on the extension of the Orissa system Up to the end of the year, the gross capital outlay on Major Works was R6,10,38,620, and the loss since their construction on the working, including interest charges, was R3,78,15,850, or 61·95 per cent of the actual cost of the works

3 On Minor Works and Navigation R63,774 were spent during the year against the revised estimates of the Orissa Coast Canal—a work which is practically complete and in full operation About R5,000 were also spent in extensions and improvements of the Calcutta and Eastern Canals But by the adjustment of some items which are now credited to Capital, the capital expenditure on Minor Works is returned in the accounts of the year at only R62,443

4 The rainfall of the year 1889-90 was generally well distributed, and though the demand for water was well sustained throughout the kharif season, it does not appear to have been at any time so acute as in 1887 or 1888—years in which by the early cessation of the monsoon rains at the end of September, the safety of the rice harvest over a large part of Bengal was placed in jeopardy In 1889-90 the system of irrigation on each of the three large canals of the Province worked without friction, and with results which are, comparatively speaking, satisfactory On the Orissa Canals, where after many years of depression, a demand for irrigation appears now to be gradually becoming established, 186,627 acres were watered against 159,292 acres in 1888-89 The increase, however, is in great part due to a resurvey of the areas already under lease On the Sone Canals the demand for water during the rabi months was small, and the area irrigated fell from 355,909 acres to 305,282 acres This decrease took place in the area under annual leases, and especially in that under rabi crops, where canal water was not required because of the seasonable rainfall, the area under five-year leases increased by nearly 25,000 acres The area of all crops watered from the three major works was 560,719 acres as against 584,978 acres in 1888 89, and the total sum earned by the sale of water, that is the demand of the year as opposed to the collections of the year, was R10,78,303, as against R11,80,031

5 Notwithstanding this decline in the water-rates earned on Major Works, the revenue actually realized from this source, which was R10,01,937 in 1888-89, advanced to R11,32,662 in 1889-90 As the Chief Engineer points out, a part of the water rates earned in any year does not fall due and therefore cannot be collected till the year following, and there is, besides, a great accumulation of arrears Thus, the revenue of any year largely consists of collections made against the earnings of the previous year as well as against the arrears of preceding years The reduction of the arrear balances by nearly one lakh of rupees in the Shahabad district is a satisfactory sign In Orissa, though collections are greater by R48,179 than in 1888-89, and though a larger amount than usual was remitted as irrecoverable, the arrear balances increased by more than R60,000, and steps are therefore being taken to strengthen the establishment employed on collections under the Deputy Revenue Superintendent

6 The only Minor Works on which water rates are earned are the Eden and Sarun Canals During the year under report, 9,693 acres of rice were watered for about 12 annas an acre, and R6,762 were realized at a trifling cost for collection The Sarun scheme was undertaken in the interests of the indigo industry, and under a contract made in April 1880, Government agreed to supply water in return for a revenue of R21,850 guaranteed by the owners of factories This contract, which expired at the end of 1889-90, has caused a continuous loss to Government This loss in 1889 90 was R16,939 Moreover, a serious diversion, which has taken place in the course of a natural spill-channel utilized in the scheme as a main feeder, and another diversion in the channel from which the supply in the head sluice is drawn, will, if the canals are kept up, probably entail heavy expenditure for some years to come The guarantors have been informed that the contract cannot be renewed except on terms more favourable to Government, and that the alternative to a renewal on such terms must be the definite and final closure of the canals

7 The most important item of the revenue which is derived from navigation is the amount realized on the Calcutta and Eastern Canals On this route, 1887 88 and 1888-89 had been years of exceptional activity, and in the

toll-takings of 1889 90 there is a decrease of more than R80,000 Trade was also dull on the Nuddea Rivers, while on the Orissa Coast and Hidgellee Tidal Canals no great progress can be hoped for until facilities for through communication are perfected by the remodelling of the latter work The districts, moreover, traversed by the Orissa Coast Canal are sadly deficient in roads, and the want of good means of access from the various marts to the canal bank no doubt operates injuriously on the expansion of canal traffic The work which earns the greatest revenue in proportion to its length is the Midnapore Canal, and on this the receipts, though slightly smaller than in 1888-89, are greater than in any other preceding year The revenue from navigation on the Sone Canals has, since their construction, shown great inelasticity In Orissa there are signs of improvement and the prospects are more hopeful The actual tollage collections for the last three years are as below —

Year	Orissa Canal	Midnapore Canal	Hidgellee Tidal Canal	Orissa Coast Canal	Sone Canals	Calcutta and Eastern Canals	Nuddea Rivers	Total
	R	R	R	R	R	R	R	R
1887-88	66 6[illegible]8	1 26 571	40,406	52 828	50,984	5 71 872	1 98 318	11 07 610
1888-89	69 830	1,16 760	53 910	65 010	52,162	5 6[illegible],491	91 719	11 44 912
1889 90	78 039	1 15 366	40,338	63,721	51 189	4 82 537	1 85,982	10,47,165

8 The large increase in the number of passengers who travel on the canals, and are carried for the most part in barges towed by inland steamers, is noticed by the Chief Engineer The expediency of providing some means of controlling and regulating this traffic beyond those permitted by the existing law was recognized by Sir Steuart Bayley, and the form which any remedial legislation should take is now being considered in the Legislative Department of the Bengal Government

9 While, as compared with those of 1888-89, the receipts from all sources on the canals classed as Major Works have advanced by about R1,23,000, working expenses have been reduced by nearly R65,000 In the actual cost of repairs there is a saving in 1889-90, as compared with 1888-89, of about R68,000 In neither of these years was any large expenditure incurred on repairs of a special character, and the economies now effected in the ordinary charges for up-keep are noted with satisfaction The cost of establishment employed in revenue management was greater by about R6,000, but this increase is less than half that unavoidably incurred on the Orissa Canals, where, in order to cope with the increased work, the temporary establishment under the Deputy Revenue Superintendent was strengthened In the table below the financial results during the past three years of all canals in Bengal, for which capital and revenue accounts are kept, can be compared—

	1889 90		1888 89		1887 88	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
	R	R	R	R	R	R
Major Irrigation Works						
Orissa Canals	3,04,124	4,56,910	2 43,294	4,05,019	2,22,679	5,02,450
Midnapore Canal	2,77 423	2,08,806	2,51,510	2,09,8[illegible]4	2,33 925	2 50,396
Hidgellee Tidal Canal	41,952	26,722	55 097	78 040	41 858	66,976
Sone Canals	8 8[illegible]975	7,29,930	8,31,278	7,94,422	5 88,618	7,52 348
Total	15,04,471	14,22,368	13,81 179	14 87,295	10 87,080	15,72,170
Minor Works and Navigation						
Irrigation and Navigation Works						
Sarun Canals	23,113	40 052	20,814	36 832	20 665	29 397
Calcutta and Eastern Canals	4 95 549	2,79,133	5,75,125	2,93,801	5,79,934	2,24,656
Orissa Coast Canal	65,338	68,986	66,174	77 018	53 837	83,507
Total	5 83,989	3 88,171	6,62,113	4,07,101	6 54 436	3,37,560
GRAND TOTAL	20,88,463	18,10,539	20,43,292	18,94 146	17,41,516	19 09,730

10 The number of complaints made against the administration is somewhat less on the Midnapore and Sone Canals, but a large increase is noticed in Orissa,

where on an average one complaint has been made for 36½ acres irrigated Of these, the proportion which proved on investigation to be groundless is not stated On the Midnapore and Sone Canals, on both of which excellent progress was made in dealing with complaints, the percentages of those rejected were 93 2 and 57 6 respectively As no fees are charged there is no check on the submission of frivolous complaints Including those pending from the previous year, the number of complaints on all the three large irrigation systems taken together was 16,727, on 12,783 of which orders were passed The proportion of complaints to acres irrigated was 1 42 as against 1 17 in the previous year

11 There is an increase, as compared with the previous year, in the number of certificates issued for the recovery of arrears The following table shows that out of 42,523 cases, including those pending at the commencement of the year, 30,518 cases, or 71 7 per cent, were disposed of a better rate of progress than that secured in 1888-89, when the percentage was only 60 5 —

	Pending at close of 1888-89	Instituted during 1889 90	TOTAL	Disposed of	Pending at close of 1889 90
Midnapore	7,185	12,398	19,583	16,139	3,444
Orissa	5,846*	8,5[illegible]6	14,432	7,991	6,438
Sone	2,942	5,566	8,508	6,385	2,123
TOTAL	15,973	26,550	42,523	30,518	12,005
TOTAL 1888 89	19,536	20,676	40,212	21,332	15,880

* Includes 93 cases not shown in the return for 1888-89

12 The gross amount recovered by certificate was R85,032, or R5,828 less than in 1888-89 It was noticed last year that in the returns of the Midnapore Canal more than half of the cases were ultimately settled by the remission of the demand. In the year under report the number of cases settled in this way was only 27 per cent of the number disposed of—a sign that greater caution is observed in resorting to the Act But the greater number of certificates issued in connection with the administration of the Midnapore Canal, notwithstanding the much smaller area watered by this than by either the Sone or Orissa systems, continues to be a curious feature in the returns The explanation is, perhaps, in part that in Midnapore very low special rates of process-fees have been hitherto charged for the recovery of canal dues In drawing attention to these low rates, the Board of Revenue recently pointed out that the ryots were thereby encouraged to withhold payment until the Act was put in force, and it was recommended that the rates should be raised Ultimately it was decided, under orders which issued from the Revenue Department of this Government in July 1890, to replace the special rates charged in Midnapore by a general rate of 12 annas, and at the same time to increase the efficiency of the collecting establishment A reduction in the number of certificate cases may therefore be expected when these measures have begun to take effect

ORDER —Ordered, that a copy of this Resolution, and of the note and its accompaniments, be submitted to the Government of India, in the Public Works Department, for information, also that copies be forwarded to the Appointment, Revenue and Financial Departments of this Government, the Board of Revenue, Lower Provinces, the Commissioners of the Presidency, Burdwan, Patna, and Orissa Divisions, the Collectors of the 24-Pergunnahs, Nuddea, Hooghly, Midnapore, Burdwan, Patna, Shahabad, Gya, Sarun, Cuttack, and Balasore, the Superintending Engineers of the Orissa, South-Western, and Sone Circles, and the Examiner of Public Works Accounts, Bengal, for information

By order of the Lieutenant-Governor of Bengal,

J M McNEILE, *Col*, *R E*,

Secretary to the Government of Bengal

N

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

CIVIL WORKS—Irrigation

[STATEMENTS OF IRRIGATION OPERATIONS ON PERENNIAL CANALS IN THE PUNJAB FOR THE KHARIF CROP OF 1890]

STATEMENT No I

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1890 ON PERENNIAL CANALS

Comparative Abstract of Irrigation and Rainfall in Canal Districts of the Punjab

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Area Irrigated		Comparison with last Crop		Rainfall in Kharif Months													
Districts	Area in acres	Cultivated area in acres	Kharif, 1890	Kharif 1889	Increase	Decrease	April 1890	April 1889	May 1890	May 1889	June 1890	June 1889	July 1890	July 1889	August 1890	August 1889	September 1890	September 1889	Total 1890	Total 1889.
Peshāwar	1,602,560	905,600	32,507	23,859	8,648		1 6	2 1	0 1	0 1			7 8	6 8	8 2	3 6			17 7	12 6
Total Swāt River Canal	1,602,560	905,600	32 507	23 850	8,648															
Umballa	1,544,082	955,994	1,883	1,448	435		1 14		0 48	0 2	4 45	2 7	17 12	12 2	19 53	4 7	0 59		43 31	19 8
Karnāl	1 658,232	816 659	38,275	32 569	5 700		0 25		0 ·0	1 1	7 13	1 2	11 25	12 4	16 0	4 7	0 92	1 0	36 55	20 4
Rohtak	1 153,755	932,874	46 030	38 042	7,988		0 25		0 ·0		1 30	0 5	10 95	3 7	6 21	5 0	0 20		19 31	9 2
Delhi	812 175	540,992	40 409	30 891	9,518		0 92		0 24	0 8	2 03	0 9	14 10	9 4	11 34	12 6	2 07		30 70	23 7
Hissar	3,278,501	[illegible],469 465	40 184	48,283		8,099		0 4	1 29	0 9	2 50	0 9	3 70	3 1	1 02	9 5	0 58		9 09	14 8
Jind State	851,794	743,117	31 051	(a)32,614		1 563														
Bikaner State			259	412		153														
Kalsia State	116 250	64,048	1,064	980	84															
Total W J Canal	9,414,789	6,523,149	199,155	185,239	23,731	9 815														

Gurdáspur	1,168,314	856,230	25,252	22 421	2,831		0 4	0 4	0 3	0 7	3 9	0 7	10 1	13 1	3 9	8 1	0 6	1 2	19 2	24 2
Amritsar	1,006,798	766 773	79,784	78 098	1,686		1 1	0 1	0 1	1 9	2 9	2 8	6 7	3 9	8 4	10 4	0 6	0 1	19 8	19 2
Lahore	2,334,552	1 164 921	114,114	(a)107,955	6 159	..	0 3	0 2	0 1	0 5	2 1	0 2	10 4	5 6	6 1	4 0		0 1	19 0	10 6
TOTAL BÁRI DOÁB CANAL	4,509,664	2,787,924	(b)219,150	208 474	10 670															
Ludhiána	886,300	759,400	15,818	11,564	4,254		0 40		0 10	0 55	3 72	0 7	8 61	10 4	5 55	6 7	0 24	1 1	18 62	19 45
Ferozepore	2,615,748	2 008,649	94,181	59 396	34,785		0 29			0 8	2 91	0 4	6 31	9 7	5 20	3 1	0 50	0 6	15 21	14 6
Hissar	Shown above		2,037	1 052	985			0 4	1 29	0 9	2 0	0 9	3 70	3 1	1 02	9 5	0 58		9 09	14 8
Faridkot State			11,823	11 997		174		0 2		0 4	3 3		2 7	5 6	8 3	6 7			14 3	12 9
Nábha "	598,470		4,980	4 755	225															
Patiála "	2,398,077		16,718	10,329	6,389															
Jind "	Shown	above	302	174	128															
Kalsia ,	Ditto		662	762		100														
TOTAL SIRHIND CANAL BRITISH BRANCHES	6,499 495	2 768,049	146,521	100 029	46,766	274														
Gujránwála	1,637,425	529,270	34,595	27 377	7,218		0 3	0 1	0 6	1 2	3 0	0 2	6 9	6 0	4 1	8 9	0 4	0 6	15 3	17 0
TOTAL CHENAB CANAL	1,637,425	529,270	34 595	27,377	7,218								..							
GRAND TOTAL	23,663,933	13 513 992	631,928	544 978	97,039	10 089														

(a) This is the correct acreage and differs from that shown in the return for Kharif, 1889
(b) Includes 6,1_0 acres as approximate irrigated area of Changa Manga Plantation in the Lahore District

Area irrigated in Kharif	1890	631,928 acres
Ditto	do 1889	544,978	"
Net increase		86,950	"

LAHORE,
The 20th February 1891

J W OTTLEY, *Lieut-Col, R E*
Joint Sy to Govt, Punjab, P W D, Irrigation Branch

STATEMENT No II

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1890 ON PERENNIAL CANALS

Statement in Acres of Crops irrigated in Canal Districts

DESCRIPTION OF CROPS	Umballa	Karnal	Rohtak	Delhi	Hissar	Jind State Western Jumna Canal	Jind State, Sirhind Canal	Bikaner State	Kálsia State	Gurdaspur	Amritsar	Lahore	Ludhiana	Ferozepore	Faridkot State	Nabha State	Patiala State	Gujranwala	Pesháwar	TOTAL
Sugarcane	223	8,148	20,026	23,392	87	1,620			95	7,452	4,935	1,877	859	142	38	9	26	1,550	1,017	71,496
Rice	1,608	14,299	2,881	7,693	10,460	6,595		.	955	13 609	25,612	15 257	11	4	2			18,462	2,313	119,761
Cotton	1	12,430	16,208	4,289	19,850	12,276	21	11	83	1,023	9,208	33,761	1,426	7,323	1,887	520	766	7,318	6,327	134,728
Indigo	19	1,894	5,050	830	3 940	9,291					5	267	...	63					3	21,362
Maize	...	17	3	49	8	10	45		397	1,662	21,596	24,745	6,679	14,929	2,985	2,059	3,673	1,059	16,582	96,498
Jowár & bájra		339	796	1,109	2 647	375	44	125	6	81	1	1,078	1,283	35,996	2,254	464	5,125	4,695	1,785	58,203
Others	32	1,148	1,066	3,047	5,229	884	192	123	190	1,425	18,427	37,129	5,560	35,724	4,657	1 928	7,128	1,511	4,480	129,880
TOTAL KHARIF, 1890	1,883	38,275	46,030	40,409	42,221	31,051	302	259	1,726	25,252	79,784	114,114	15,818	94,181	11,823	4,980	16,718	34,595	32,507	631,928
TOTAL KHARIF, 1889	1,448	32,569	38,042	30,891	49,335	32 614	174	412	1,742	22,421	78,098	107,955	11,564	5 ,396	11,997	4,755	10 3[illegible]9	27,377	23,859	544 978

LAHORE,
The 20th February 1891

J W OTTLEY, *Lieut-Col, R E,*
Joint Secy to Govt, Punjab, P W D,
Irrigation Branch

STATEMENT No III

Irrigation Operations of the Kharif Crop of 1890 on Perennial Canals

Statement in Acres of Crops irrigated in Canal Divisions

Description of Crops	Swat River Canal Division	Western Jumna Canal				Bari Doab Canal				Sirhind Canal			Chenab Canal Division	Total
		Karnal Division	Jind Rajbahas	Delhi Division	Total	1st Division	2nd Division	3rd Division	Total	Ludhiana Division	Ferozepore Division	Total		
Sugarcane	1,017	6,055	1,620	45,916	53,591	6,921	6,124	1,219	14,264	922	152	1,074	1 550	71,496
Rice	2,313	23,291	6 595	14,605	44,491	18,490	26,077	9 911	54,478	12	5	17	18,462	119,761
Cotton	6,327	32,377	12,276	20,407	65,060	7,391	7,657	28 944	43 992	3,036	8,995	12,031	7,318	134 728
Indigo	3	7,370	9,291	4,363	21,024		267	5	272		63	63		21,362
Maize	16,582	28	10	54	92	15,620	12,602	19,781	48,003	19 506	11,256	30 762	1,059	96 498
Jowár and bájra	1 785	2,416	375	2,068	4,859	190	15	955	1,160	6 141	39 563	45 704	4,695	58,203
Others	4,480	4,810	884	4,344	10,038	14,481	14,061	28,439	56 981	17,209	39 661	56,870	1,511	129,880
Total Kharif, 1890	32,507	76,347	31 051	91,757	199 155	63,093	66,803	89 254	219,150	46 826	99,695	146,521	34 595	631,928
Total Kharif, 1889	23,859	77,945	(a) 32,614	74,680	185,239	58 955	(a) 149 519		208,474	35,106	64,923	100,029	27 377	544,978

(a) This is the correct acreage and differs from that shown in the Statement for Kharif, 1889

LAHORE,
The 20th February 1891

J W OTTLEY, *Lieut-Col, R E,*
Joint Se y to Govt, Punjab P W D,
Irrigation Branch

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1890-91, and of the nineteen preceding years

(IN THOUSANDS OF RUPEES)

FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY

YEAR	Bengal: On Imports of Liquors	Bengal: On other Imports	Bengal: On Exports	Bengal: Total Revenue	Bombay: On Imports of Liquors	Bombay: On other Imports	Bombay: On Exports	Bombay: Total Revenue
1871-72	9,67	66 57	23,12	99 36	5 74	44,09	4,22	54 05
1872-73	10 92	63 46	5 56	99 94	5,11	40,48	3 39	48 98
1873-74	10,27	60,67	20,39	91 33	5 85	45 55	3 63	55 03
1874-75	10 86	70,33	17 53	† 98 72	6 51	45,29	4 23	56,03
1875-76	12,03	68,51	19 11	99 65	6 77	42,10	4,21	53,18
1876-77	12,01	60,19	18 90	91 10	7 78	39,30	1,09	48,23
1877-78	13 26	74 49	19,46	1,07,21	7,92	45,48	1,24	54 64
1878-79	11,87	58,82	19 35	90 04	7 78	41 56	2,17	51,51
1879-80	11,39	54 65	13 86	79,90	8 73	36,93	2 23	47 89
1880-81	12,10	54,84	15 27	82 21	8,11	51,41	2 41	61 93
1881-82	12 31	47 15	17,23	76 69	9,35	44 14	1,77	55 26
1882-83	13,08	14	18,11	31,33	9,59	—1,01*	1,78	10 36
1883-84	13,37	35	17 29	31,01	9,89	52	1,53	11,94
1884-85	11,43	34	13 77	25,54	9,97	47	1,91	12,35
1885-86	12,33	24	15,82	28,39	11,01	53	1,29	12 83
1886-87	13,13	38	13,27	26,78	1,37	52	1,66	13,55
1887-88	11 93	83	17,77	30,53	13,34	80	2,07	16 21
1888-89	13,37	5,75	14 83	33,95	13,53	3,71	1,55	18 79
1889-90	13 38	8 41	13,47	35-26	14 33	3,65	2,09	20 07
1890-91	14,73	8,87	18,04	41,64	15,79	4,24	1,71	21,74

YEAR	Sindh: On Imports of Liquors	Sindh: On other Import	Sindh: On Exports	Sindh: Total Revenue	Madras: On Imports of Liquors	Madras: On other Imports	Madras: On Exports	Madras: Total Revenue
1871-72	1,04	1,26	2 04	4,34	3,46	11 53	12 85	27 84
1872-73	97	1,16	1,84	3 97	3,56	11 77	10,34	25 17
1873-74	1,22	93	1,13	3 28	3 44	12,72	13 26	29 42
1874-75	1,04	83	1,48	3,35	3 37	12 30	12,41	28 08
1875-76	1 22	96	1,14	3,32	4 25	12 39	10 44	27 08
1876-77	1,34	71	31	2 ,6	4 93	10,96	6 20	22,09
1877-78	1,73	84	44	3,01	5,32	9,09	2 23	16 84
1878-79	1 75	57	29	2,01	4 98	8 56	4 41	17 95
1879-80	3,02	70	32	4 04	4 66	8,46	7,43	20 55
1880-81	4,50	1 14	23	5 87	4,80	9 62	7 08	21 50
1881-82	3,65	1,21	40	5,26	4 38	8 88	4,37	17,83
1882-83	3,16	4	55	3 75	5 02	6	3 53	8,61
1883-84	3,36	5	53	3,94	4,38	8	5 38	10 04
1884-85	3 66	6	57	4 29	4,41	5	4,41	8 87
1885-86	3 94	7	85	4 86	4 63	10	3,39	8,12
1886-87	4,72	11	90	5 73	6,13	17	4,54	10 84
1887-88	4,68	7	76	5,51	9,23	16	4,31	13 70
1888-89	4,93	70	47	6,10	9,55	87	4,72	15 14
1889-90	4,97	60	66	6,23	9,36	79	5,72	15,87
1890-91	5 75	1,01	76	7,52	10,25	1,11	4,08	15,44

YEAR	Burma: On Imports of Liquors	Burma: On other Imports	Burma: On Exports	Burma: Total Revenue	Total British India: On Imports of Liquors	Total British India: On other Imports	Total British India: Total Import Revenue	Total British India: Export Revenue	Total British India: Total Revenue	YEAR
1871-72	1 55	4,06	17,79	23 40	21 46	1,27 51	1,48 97	60 02	2 08,99	1871-72
1872-73	2,78	4,77	28,32	35 87	23 34	1,21 14	1 44 48	69,45	2,13 93	1872-73
1873-74	3,03	4 79	22,32	30 14	23,81	1,24 66	1,48 47	60 73	2 09 20	1873-74
1874-75	[illegible] 49	6,30	15 44	25,73	25 27	1,35 05	1,60,32	51,09	2 11 41	1874-75
1875-76	3 45	4 86	25,75	34 06	27 72	1,28 82	1,56 54	60 65	2,17 19	1875-76
1876-77	3,81	5 04	22,10	30 95	29 87	1,16,26	1 46 13	48,60	1,94 73	1876-77
1877-78	4 55	5,97	2 ,13	30,65	32 98	1 35,97	1 68 85	43,50	2 12 35	1877-78
1878-79	6 03	6,56	22 33	34 92	32,41	1 16 07	1,48 48	48,55	1,97 03	1878-79
1879-80	6 34	6,54	26 01	38,89	34,14	1 07,28	1,41 42	49 85	1,91,27	1879-80
1880-81	4 42	7,72	3 74	43 88	33 93	1,24 73	1,58 66	56 73	2,15 39	1880-81
1881-82	6,79	7,50	33 52	47 81	36 68	1,08 88	1,45 56	57 29	2,02 85	1881-82
1882-83	7 31	7	40,70	48 08	38 16	—70*	37 46	64 67	1,02 13	1882-83
1883-84	7,17	12	32,24	39 53	38 37	1,12	39 49	56 97	96,46	1883-84
1884-85	6 82	7	23 08	29 97	36,29	99	37 28	43 74	81,02	1884-85
1885-86	5 96	6	34,43	40 45	37 87	1,00	38 87	55,78	94 65	1885-86
1886-87	8 64	15	33 90	42,69	43 99	1,33	45,32	54,27	99 59	1886-87
1887-88	8,16	3	34,21	47,40	47 34	1,89	49 23	59 12	1 08 35	1887-88
1888-89	8 03	93	24 46	33 42	49,41	11,96	61 37	46,03	1,07 40	1888-89
1889-90	7 67	2,02	35,66	45 35	49,71	15,47	65,18	57,60	1,22,78	1889-90
1890-91	8,17	55	49 91	58,63	54 69	15,78	70,47	74,50	1,44 97	1890-91

* The amount refunded was greater than the duty collected.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch)
Calcutta, 16th March 1891.

J F FINLAY,
Secretary to the Government of India

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF FEBRUARY 1891

No 1—As to Age and Sex

	St Lucia				Surinam				Natal				Total		
	Male	Female	Total	Proportion of women to men	Male	Female	Total	Proportion of women to men	Male	Female	Total	Proportion of women to men	Male	Female	Grand Total
Under 2 years	13	13	26	42 41 women per 100 men	13	25	38	40 77 women per 100 men	11	7	18	50 women per 100 men	37	45	82
From 2 to 10 years	38	32	70		40	27	67		38	21	59		110	80	196
,, 10 to 20 ,,	45	17	62		6	18	44		19	9	28		90	44	134
,, 20 to 30 ,,	251	108	359		285	110	305		147	77	224		683	295	978
,, 30 to 40 ,,	26	12	38		51	19	70		25	9	34		102	40	142
,, 40 to 50 ,,	1		1		1	1	2		1	1	2		3	2	5
Above 50 years															
GRAND TOTAL	374	182	556		416	200	616		241	124	365		1 031	506	1,537

No 2—As to Places whence Emigrants came to Calcutta for embarkation

	St Lucia Male	St Lucia Female	St Lucia Total	Proportion	Surinam Male	Surinam Female	Surinam Total	Proportion	Natal Male	Natal Female	Natal Total	Proportion	Total Male	Total Female	Grand Total
Orissa															
Western Bengal					1	3	4						1	3	4
Central ,,					3	2	5						3	2	5
Eastern					1		1						1		1
Behar	4	1	5		91	51	142		14	12	26		109	64	173
North-Western Provinces	233	140	373		177	95	272		137	85	222		547	320	867
Oudh	121	36	157		128	45	173		82	27	109		331	108	439
Central India															
Punjab	7		7		-				1		1		8		8
Nepaul and Native States	9	5	14		14	4	18		7		7		30	9	39
Mixed Bombay and Madras					1		1						1		1
GRAND TOTAL	374	182	556		416	200	616		24	124	365		1,031	506	1,537

No 3—As to Caste and Religion

	St Lucia Male	St Lucia Female	St Lucia Total	Proportion	Surinam Male	Surinam Female	Surinam Total	Proportion	Natal Male	Natal Female	Natal Total	Proportion	Total Male	Total Female	Grand Total
Brahmins and high castes	52	18	70		53	24	77		13	5	18		118	47	165
Agriculturists	131	65	196		173	67	240		102	41	143		406	173	579
Artisans	32	10	42		21	8	29		22	2	34		75	30	105
Low castes	104	59	163		117	73	190		103	59	162		324	191	515
Musulmans	55	30	85		51	23	74		1	7	8		107	60	167
Christians					1	5	6						1	5	6
GRAND TOTAL	374	182	556		416	200	616		241	124	365		1 031	506	1 537

MEMORANDUM	Male	Female	TOTAL
1 Hindus	923	441	1,364
2 Musulmans	107	60	167
3 Christians	1	5	6
TOTAL	1,031	506	1 537

J W P MUIR-MACKENZIE,

Under-Secretary to the Government of India

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC

No XLVI OF 1890 91

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N B —As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible

Latest Return received	Railways	Week ending 22nd February, 1890: Total mean length open	Receipts: Total	Receipts: Per mile open	Week ending 21st February, 1891: Total mean length open	Receipts: Total	Receipts: Per mile open	Total Receipts from 1st April, 1889 to 22nd February, 1890: Total	Per mile open per week	Total Receipts from 1st April, 1890, to 21st February, 1891: Total	Per mile open per week	Total Increase in 1890-91	Total Decrease in 1890-91
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies												
28th Feb, 1891	East Indian (*a*)	1,526	9,59,813	629	1,526	10,25,014	672	3,98,53,561	556	3,83,26,70[illegible]	535		15,32,859
28th ditto	Patna Gya	57	10,885	191	57	16,578	291	4,55,582	170	4,84,050	180	28,774	
28th ditto	Bengal and North Western (*b*)	649	1,00,614	155	705	1,21,520	172	39,37,740	1[illegible]9	40,67,578	127	1,29,838	
14th ditto	Lucknow Bareilly					(*c*)		(*d*)3,97,300	64	(*e*)3,74,47[illegible]	60		22,887
28th ditto	Bengal Nágpur (*f*)	5[illegible]1	60,602	1[illegible]1	840	94,6[illegible]7	113	17,87,15[illegible]	110	29,1[illegible],[illegible]6	105	11,30,251	
28th ditto	Indian Midland (*g*)	752	84,030	112	75[illegible]	1,00,918	134	30,[illegible]0,046	91	31,27,800	89	1,07,154	
28th ditto	Rajputana Malwa	1,672	3,89,553	233	1,672	4,57,000	[illegible]91	1,74,[illegible]9,441	2[illegible]3	1,50,00,[illegible]4	[illegible]00		17,49,377
28th ditto	Southern Maratha	979	77,657	79	1,044	89,260	86	30,83,670	80	40,09,350	83	3,25,680	
28th ditto	Ditto Mysore section	296	17,645	60	296	21,96[illegible]	74	8,94,191	7[illegible]	11,06,181	80	2,11,990	
21st ditto	South Indian (*h*)	737	1,04,98[illegible]	142	779	1,14,[illegible]80	147	54,[illegible],013	157	58,50,4[illegible]	101	4,20,509	
	TOTAL	7,109	18,05,817	25[illegible]	7,671	[illegible]0,71,[illegible]13	270	7,68,75,565	[illegible]35	7,5[illegible],24,638	210		9,50,9[illegible]7
	State Lines worked by the State												
28th Feb, 1891	North Western	2,370	(*i*)5,71,608	220	2,395	(*j*)5,50,658	230	(*i*) 2,56,05,097	231	(*j*) 2,40,1[illegible],995	2[illegible]5		16,77,102
28th ditto	Oudh and Rohilkhand	69[illegible]	1,01,775	[illegible]34	69	1,05,271	[illegible]43	69,95,050	215	[illegible]4,10,3[illegible]9	197		5,88,271
21st ditto	Eastern Bengal	747	1,85,940	24[illegible]	777	2,[illegible]8,950	359	1,05,0[illegible],059	309	1,09,43,941	305	4,35,852	
21st ditto	Bengal Central (*k*)	125	13,4[illegible]7	107	125	20,080	161	6,57,75	112	6,50,191	1[illegible]2		1,561
21st ditto	Nalháti	27	3,482	129	[illegible]7	1,820	67	93,1[illegible]6	73	87,[illegible]14	68		5,922
21st ditto	Cherra Companyganj	7	247	35	8	4[illegible]3	53	10,81[illegible]	31	10,8[illegible]5	45	6,016	
21st ditto	Jorhat	30	909	32	28	907	30	54,603	40	50,[illegible]5	46	[illegible],083	
21st ditto	Burma (*l*)	553	1,32,720	24[illegible]	556	1,84,802	332	43,07,144	116	48,9[illegible],008	189	5,84,9[illegible]4	
	TOTAL	4,551	10,20,168	224	4,608	12,06,061	2[illegible]	4,83,[illegible]5,233	2[illegible]8	4,7[illegible],8[illegible],85[illegible]	[illegible]0		12,44,381
	Lines worked by Guaranteed Companies												
28th Feb, 1891	Great Indian Peninsula (*m*)	1,492	9,16,[illegible]83	614	1,402	10,[illegible]6,960	682	3,32,02,117	475	3,43,[illegible]3,480	49	11,01,363	
28th ditto	Bombay, Baroda and Central India	461	2,74,513	595	461	2,76,000	599	1,14,56,586	530	1,13,[illegible]8,542	5[illegible]6		1,28,044
28th ditto	Madras	840	1,[illegible]8,43[illegible]	189	840	1,79,744	214	[illegible]8,50,86	210	86,[illegible]0,347	2[illegible]1	4,19,361	
	TOTAL	2,793	13,4[illegible],235	483	2,793	14,7[illegible],[illegible]04	527	5,29,09,689	404	5,43,02,360	416	13,92,680	
	GRAND TOTAL (GUARANTEED AND STATE)	14,513	41,75,2[illegible]0	288	15,072	47,49,978	315	17,81,10,487	[illegible]6	7,73,07,850	255		8,02,628
	GROSS ESTIMATED EXPENSES							9,25,11,008	138	9,11,15,3[illegible]8	131		13,95,630
	NET RECEIPTS							8,55,99,479	128	8,61,9[illegible],481	124	5,93,002	
	Assisted Companies												
28th Feb, 1891	Tárakeshwar	22	10,[illegible]19	478	22	6,046	275	2,51,98[illegible]	241	2,54,456	243	2,467	
14th ditto	Rohilkhand Kumaun					(*c*)		(*d*)3,[illegible]7,409	1[illegible]4	(*e*)2,0[illegible],443	100		12,026
14th ditto	Dibru Sadiya					(*c*)		(*d*)4,16,979	116	(*e*)4,4[illegible],9[illegible]3	123	26,004	
	TOTAL	22	10,519	478	22	6,046	275	9,76,437	125	9,92,882	1[illegible]7	16,445	
	Lines owned by Native States and worked by Companies												
21st Feb, 1891	The Nizam's Guaranteed State	354	61,617	174	354	61,385	173	21,62,163	130	22,66,235	137	1,04,072	
28th ditto	The Gaekwar's Dabhoi	59	4,148	70	72	3,930	55	1,25,698	45	1,78,728	55	53,030	
28th ditto	The Gaekwar's Mehsana	[illegible]7	1,030	38	68	3,200	47	46,423	36	52,939	38	6,516	
28th ditto	The Gaekwar's Petlad				13	800	62			(*n*)38,352	70	38,352	
	TOTAL	440	66,795	152	507	69,315	137	[illegible]3,34,254	113	25,36,254	116	2,01,970	
	Lines owned by Native States and worked by State Railway Agency												
28th Feb, 1891	Rajpura Bhatinda	108	7,540	70	108	11,195	104	(*o*)1,44,885	71	4,61,683	91	3,16,798	
	Lines owned and worked by Native States												
28th Feb, 1891	Jodhpore	124	8,581	69	124	7,800	63	3,15,435	54	3,35,133	58	19,698	
28th ditto	Bhavnagar Gondal Junagarh Porbandar	332	36,839	111	334	32,983	99	11,90,430	87	13,50,021	87	1,59,591	
28th ditto	Morvi	94	4,717	50	94	5,099	61	1,72,164	51	2,78,249	63	1,06,085	
	TOTAL	550	50,137	91	552	45,882	84	16,78,029	74	19,63,403	76	2,85,374	

(*a*) Includes the Dildárnagar Ghazipur State railway

(*b*) Includes the Tirhoot State railway Although for convenience classed among the State railways the Bengal and North Western section of this line is the property of the Bengal and North Western Railway Company

(*c*) Return not received

(*d*) Total receipts from 1st April, 1889 to 15th February, 1890

(*e*) Total receipts from 1st April, 1890 to 14th February, 1891

(*f*) Includes the Asansol Goilkera section of the Bengal Nagpur railway worked by the East Indian Railway

(*g*) Includes the Sindia and Bhopal Itársi State railways

(*h*) Includes the Villupuram Guntakal State railway

(*i*) Includes the Amritsar Pathankot State railway only

(*j*) Includes the Amritsar Pathankot and Jammu and Kashmir railways

(*k*) Although for convenience classed among the State railway, this line is the property of the Bengal Central Railway Company

(*l*) Includes the Toungoo-Mandalay railway

(*m*) Includes the Dhond Manmad, Wardha Coal, Khámgaon and Amráoti State railways

(*n*) Total receipts from 5th May, 1890

(*o*) Total receipts from 13th October, 1889

CALCUTTA,
The 19th March, 1891

F B HEBBERT,
Offg Under Secretary.

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

Weather Review of India for the week ending at 8 a.m on Saturday, March 7th, 1891.

Very quiet weather has prevailed over India during the greater part of the week under review Anti-cyclonic conditions of the normal cold weather type prevailed throughout most of the week Gradients were slight and readings decreased slowly from a high pressure area over North-Western India, to a large area of low and uniform pressure lying over the Peninsula, the Bay, and Burma During this period, which lasted from the first to the fourth, the winds were westerly and north-westerly down the Gangetic plain, northerly over the head of the Bay and between North and East over Central and Southern India At times down the Gangetic plain the westerly winds blew strongly and suggested the commencement of the hot winds of the hot weather The sky was generally clear or nearly so of cloud, but at times the weather became overcast and scattered showers occurred On the 1st these showers were very scattered and fell at Silchar, Darjeeling, Rawalpindi, Jacobabad, and Colombo On the 2nd rain was general in Assam and also fell at Murree and Rawalpindi, and on the 3rd it was again general in Assam, but was not reported from any other part of India On the 4th the only rainfall was slight showers at Murree, Cuttack, and Gopalpore The chart of this day gave the first definite indication of the approach of the unsettled conditions which subsequently extended to most parts of India There was on this day no general change in the distribution of pressure, readings remaining highest in the North-West and lowest over the Peninsula, but within the low pressure area slight centres of low pressure began to appear, and easterly winds sprang up over Northern India, more particularly over the hills On the 5th these conditions had intensified A large shallow low pressure area extended over the central parts of India and of the Peninsula There was a fairly well marked cyclonic indraught towards the depression shown by the winds, and easterly breezes were more general in the north of India and over the Himalayas Rain was falling generally around the head of the Bay, showers were reported from Hazaribagh and Ranikhet, and snow from Murree, while the weather was cloudy over a large part of Northern India On the 6th the depression over the central parts of the country had moved somewhat to the northward and intensified The centre lay over Sutna and Jubbulpore, where the barometer was about 0 1" below its normal height The winds over the region covered by the depression, as well as over the immediately surrounding regions, showed a well-marked indraught towards the centre near Sutna, and at several stations the force was strong Rain continued in Lower Bengal and was also reported from Raipur, Chota Nagpur, Behar, the south-east of the Punjab, the north-west of the North-Western Provinces, and from Simla and Mussoorie In the following night on the hills the rain, changed to snow By the following day the depression had entirely filled up, and readings decreased steadily from a high pressure area lying along the foot of the hills to a large area of uniform and relatively low pressure lying over the Peninsula Rain had fallen all over Bengal, Behar and the greater part of the North-Western Provinces, and slight snow had fallen on the hills Easterly winds prevailed right across Northern India, and thunder-storms had been very general

Temperature —Variations have been generally small for the week, comprising an excess in Burma, Bombay, the Central Provinces, Guzerat and Central India, and a deficiency in the other provinces The excess was greatest (1⅛°) in Bombay, the deficiency greatest (2° 8) in the Punjab Temperature conditions have been much more steady during the present than during the past week The waves of temperature which crossed India last week have not been continued during the present week, but readings have oscillated unsteadily and generally through a small amount about the normal average temperature of the different provinces

o

The following table shows the variations of the mean temperature of each day of the week from the normal average in the chief provinces of India —

PROVINCE	1st	2nd	3rd	4th	5th	6th	7th	Means
Burma	−0.4	+0.5	+0.6	+1.2	+1.5	+2.7	+2.6	+1.2
Bengal	+0.1	+0.3	−0.2	−0.7	−0.9	−1.8	−6.5	−1.4
North Western Provinces	+1.0	+1.1	−0.5	−1.4	−0.1	−1.1	−8.3	−1.3
Punjab	+0.4	−0.0	−1.4	−2.9	−4.3	−4.7	−[illegible]6	−2.8
Bombay	+1.7	+2.5	+[illegible]7	+[illegible]2	+0.9	+0.0	−1.1	+1.4
Central Provinces	+2.3	+1.7	+2.2	+0.2	−0.3	+0.8	−2.1	+0.7
Guzerat and Central India	+4.3	+3.7	+1.8	−0.3	+0.6	+0.0	−4.9	+0.8
Sind and Rajputana	−0.4	−0	+0.4	+1.6	+1.5	−1.3	−3.1	−0.3
Madras	−1.4	−0.5	0	+1.0	+0.2	−0.2	+0.6	0
MEANS FOR INDIA	+0.8	+0.9	+0.6	+0.1	−0.1	−0.5	−3.1	

The above figures show that in no province in India was the variation of temperature constant in one direction throughout the whole week, the nearest approach was in Burma and Bombay with six days warmer and one day cooler, and in the Punjab with one day warmer and six days cooler than the normal. The mean temperature of the whole of India was slightly above the normal from the 1st to the 4th, but with the appearance of the disturbed weather noticed in a preceding section the temperature fell and on the 7th there was a mean average deficiency of 3°. On the 3rd of March, before the appearance of the unsettled weather, the sky was clear and humidity fell fast in North-Western India, and frost was experienced again at night at the hill stations. Subsequently when snow fell both the day and night temperatures decreased to much below the normal.

Rain.—The table at the close of the Summary shows that more or less rain has fallen over Northern India, the Central Provinces and the head of the Peninsula, but that in other parts of the Peninsula, in Burma and in Rajputana there has been no rain. Rain in greater or smaller amounts has fallen in 29 of the rainfall divisions, while in 22 there has been no rain whatever. Of the 29 divisions in which rain occurred, there are eight in which the average rainfall of the division was less than one-tenth of an inch. The heaviest rainfall was in parts of Bengal. Chota Nagpur had an average of 2½ inches, Central Bengal of 2 inches, and Assam (Bramhaputra), Deltaic Bengal and Behar (South) of one inch. Of the divisions which received rain, fourteen or about half had more than the average amount. The fall in Central Bengal was ten times the average amount, and in other parts of North-Eastern India the excess was very large.

With the present report a fresh rainfall period is commenced, so that the concluding columns give in the form of a percentage the same information as that shown in the first three columns. Also in the present report the information employed in determining the average in columns two and five is much more complete and accurate than that hitherto used.

The record of maximum falls shows some large amounts in Bengal. The following are the most important —

Division	District	Station	Amount Inches
Assam	Tezpur	Mangaldai	2.10
	Gowhati	Rougia	1.97
Bengal	24 Pergunnahs	?	6.09
	Nuddea	Sudder	2.02
	Bankoora	Khatra	3.35
	Burdwan	Ranigunj	3.41
	Beerbhoom	Colipore	3.07
	Bogra	Sherpur	4.85
	Darjeeling	?	2.63
Orissa	Balasore	Sudder	2.54
Chutia Nagpur	Manbhoom	Jhalda	8.56
Behar	Monghyr	Gogri	3.47
Punjab	Peshawar	Swabi	2.16

Provinces	Division	Rainfall data for week ending March 7th 1891: Average actual rainfall of Division	Rainfall data for week ending March 7th 1891: Average normal rainfall of Division	Rainfall data for week ending March 7th 1891: Excess or defect in inches	Rainfall data from March 1st to March 7th, 1891: Average actual rainfall of season to date	Rainfall data from March 1st to March 7th, 1891: Average normal rainfall, March 1st to March 7th	Rainfall data from March 1st to March 7th, 1891: Excess or defect of (seasonal) rainfall expressed as a percentage
		Inches	Inches	Inches	Inches	Inches	Per cent
Burma	Tenasserim	0	0·05	−0·05	0	0·05	−100
	Lower Burma	0	0	0	0	0	0
	Central do	0	0	0	0	0	0
	Upper do	0	?	?	0	?	?
	Arakan	0	0·06	−0·06	0	0·06	−100
Bengal and Assam	Eastern Bengal	0·36	0·47	−0·11	0·36	0·47	−23
	Assam (Surma)	0·73	1·24	−0·51	0·73	1·24	−41
	Do (Bramhaputra)	1·04	0·59	+0·45	1·04	0·59	+76
	Deltaic Bengal	1·35	0·45	+0·90	1·35	0·45	+200
	Central do	2·11	0·20	+1·91	2·11	0·20	+955
	North do	0·99	0·20	+0·79	0·99	0·20	+384
	Orissa	0·76	0·27	+0·49	0·76	0·27	+181
	Chota Nagpur	2·61	0·31	+2·30	2·61	0·31	+741
	Behar (South)	1·11	0·12	+0·99	1·11	0·12	+825
	Do (North)	0·67	0·16	+0·51	0·67	0·16	+319
North-Western Provinces and Oudh	North-Western Provinces (East)	0·41	0·09	+0·32	0·41	0·09	+355
	Oudh (South)	0·29	0·12	+0·17	0·29	0·12	+142
	Do (North)	0·35	0·17	+0·18	0·35	0·17	+106
	North Western Provinces (Central)	0·13	0·13	0	0·13	0·13	0
	North Western Provinces (West)	0·07	0·14	−0·07	0·07	0·14	−50
	North Western Provinces (Submontane)	0·15	0·38	−0·23	0·15	0·38	−61
Punjab	Punjab (South)	0	0·16	−0·16	0	0·16	−100
	Do (Central)	0·05	0·19	−0·14	0·05	0·19	−74
	Do (Sub montane)	0	0·44	−0·41	0	0·44	−100
	Do (Hill Districts)	0·11	0·87	−0·76	0·11	0·87	−87
	Do (North West)	0·15	0·51	−0·30	0·15	0·51	−71
	Do (West)	0·05	0·10	−0·11	0·05	0·16	−69
Bombay and Malabar Coast Districts (Madras)	Malabar	0·05	0·13	−0·08	0·05	0·13	−62
	Madras (South Central)	0	0·07	−0·07	0	0·07	−100
	Coorg	0·13	0·11	+0·02	0·13	0·11	+18
	Mysore	0	0·04	−0·04	0	0·04	−100
	Konkan	0	0	0	0	0	0
	Bombay—Deccan	0	0·01	−0·01	0	0·01	−100
	Hyderabad (North)	—	—	—	—	—	—
	Khandeish	0	0·03	−0·03	0	0·03	−100
Central Provinces and Berar	Berar	0	0·02	−0·02	0	0·02	−100
	Central Provinces (West)	0·07	0·02	+0·05	0·07	0·02	+250
	Do (Central)	0·08	0·08	0	0·08	0·08	0
	Do (East)	0·34	0·22	+0·12	0·34	0·22	+55
Bombay (North)	Guzerat	0	0	0	0	0	0
	Kathiawar	0	0·03	−0·03	0	0·03	−100
	Sindh	0·04	0·14	−0·10	0·04	0·14	−71
Rajputana and Central India	Central India (East)	0·01	0·03	−0·02	0·01	0·03	−67
	Rajputana (East), Central India (West)	0	0·05	−0·05	0·02	0·05	−60
	Rajputana (West)	0	0·01	−0·01	0	0·01	−100
Madras	East Coast (North)	0·12	0·15	−0·03	0·12	0·15	−20
	Do (North) A	0·10	0	0	0·10	?	?
	Hyderabad (South)	0	0·08	−0·08	0	0·08	−100
	Madras (Central)	0	0·09	−0·09	0	0·09	−100
	East Coast (Central)	0	0·06	−0·06	0	0·06	−100
	Do (South)	0	0·09	−0·09	0	0·09	−100
	Madras (South)	0	0·16	−0·16	0	0·16	−100

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

Simla, 12th March 1891.

E. C. BUCK,

Secretary to the Government of India.

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Summary of Financial Statement, 1891-92.

The Financial Statement for 1891-92 is published in a Gazette Extraordinary of this date

The Accounts of 1889-90 have closed with a surplus of Rx 2,612,033

In the Revised Estimate for 1890-91 the Revenue is estimated at Rx 85,313,500, and the Expenditure at Rx 82,526,400, yielding a surplus of Rx 2,787,100 The larger part of this surplus is due to the rise in the rate of Exchange

The net Revenue from Opium is expected to be Rx 218,200 less than the Budget Estimate The net Railway Revenue, apart from the Exchange on sterling payments, is only slightly better than the Budget Estimate Most of the other Revenue heads show improvement

In the Budget Estimate for 1891-92 the Revenue is estimated at Rx 86,025,300 and the Expenditure at Rx 85,909,700, yielding a surplus of Rx 115,600 The Famine Grant is restored to the original amount Rx 1,500,000, of which Rx 1,043,000 is under Famine Relief and Insurance, and Rx 457,000 represents the loss on the Indian Midland and the Bengal-Nagpur Railways, which have been constructed for the protection of the country against famine The estimate of net Opium Revenue is Rx 5,318,700, being Rx 361,500 less than the Revised Estimate of 1890-91 Exchange is taken at 1*s* 5¼*d* There is an improvement of Rx 164,300 as compared with the Budget Estimate of 1890-91 in the net charge for Upper Burma.

It is stated under the usual reserve that the Secretary of State proposes in 1891-92 to sell £16,000,000 of Council Bills, and to raise a loan of £2,600,000 for discharge of 3½ per cent Debentures and advances to Railway Companies

The Estimates of 1891-92 provide Rx 3,500,000 for Capital Expenditure not charged to Revenue, and also the sum of Rx 1,008,300 as loans for local purposes But it is not expected that it will be necessary to raise any loan in India in 1891-92 This satisfactory result is due mainly to the large surpluses of 1889 90 and 1890-91, and to the provision in those years for Reduction of Debt Out of the grant for Famine Relief and Insurance, the sum of Rx 1,040,000 is assigned for the construction of Protective Railways and Canals in 1891-92

Future prospects, apart from questions connected with Exchange and Military Expenditure, are considered by Sir David Barbour to be decidedly encouraging

March 20, 1891



The Gazette of India

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FINANCIAL STATEMENT for 1891-92

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FINANCIAL STATEMENT for 1891-92.

PART I.

IMPERIAL REVENUE AND EXPENDITURE

Preliminary

In the Financial Statement for 1890-91 Imperial Revenue and Expenditure were dealt with, for the first time, in a separate section (Part I) of the Statement The object of this innovation was to present an account of the financial position of the Government of India which, by excluding all matters of minor importance and all questions relating to Provincial and Local Finance, would be more easily understood by the general public

The change has, to some extent, secured the object with which it was made, and the practice will be continued in the present and future years. It should be recollected that Part I gives only a general outline of the financial position of the Government of India, and that those who wish for fuller information must turn to Part II

Section I —Accounts of 1889-90.

2 The Budget Estimate of 1889 90 showed a surplus of Rx 106,300 The Revised Estimate of the same year, issued in March last, showed a surplus of Rx 1,809,700, after postponing for a year the special contribution of Rx 490,000 from Local Governments and increasing the Famine Grant * by Rx 427,500 The Final Accounts of the year now show a surplus of Rx 2,612,000, being an increase over the Revised Estimate of Rx 802,300 The Final Accounts invariably give a better result than the Revised Estimate, and improvement was foretold when the Revised Estimate of 1889 90 was published

The improvement has proved to be greater than was expected, owing to a general improvement in Revenue, to larger Land Revenue collections in Madras, and to reduced Expenditure, which occurred mainly in England under Army and Special Defence Works, but partly in India also

Unusually high collections of Land Revenue are necessarily followed by a corresponding reduction in future months, and Ordnance Stores and Special Defence Stores that have been ordered must be paid for sooner or later, so that the whole improvement does not represent a permanent gain.

The year 1889-90 was, however, one of great financial prosperity, though the actual surplus was swollen by accidental causes.

Section II.—Revised Estimate of 1890-91

3. The Budget Estimate of the year which is now about to close, was framed in March 1890, and showed a surplus of Rx. 270,400

The Revised Estimate of the same year, framed in the present month, shows a surplus of Rx. 2,787,100, and I have little doubt that, as usual, the

* *To prevent misapprehension, I may mention that the words "Famine Grant" are used merely to indicate shortly what is ordinarily known as the "Grant for Famine Relief and Insurance," and that their employment does not indicate any change of policy*

actual surplus of the Final Accounts will materially exceed that of the Revised Estimate.

4 A mere catalogue of increases and decreases under every head of account, each item being accompanied by remarks not readily intelligible to the general reader, would present only a confused picture of the finance of the year, and the causes which have led to the increased surplus will be shown more clearly if the Revenue and Expenditure be dealt with according to certain divisions which, if they do not constitute a perfect classification, are at least not wholly artificial

For present purposes I shall deal with Revenue and Expenditure under four great heads--(1) the Military Account, which includes all Expenditure under Army, Military Works, and Special Defence Works, (2 the Railway Revenue Account, (3) Other Revenue and Expenditure, excluding Exchange, and (4) that peculiarly fluctuating element which has a column to itself in our Accounts and is called Exchange

The same classification will be followed both in dealing with the Revised Estimate of 1890-91 and the Budget Estimate of 1891-92

Exchange

5 The most remarkable feature of the year 1890-91 has been the great fluctuations in Exchange, and the higher average level at which it has stood.

In the Budget Estimate the rate of Exchange was taken at 1*s* 4 55*d* per rupee The highest rate obtained by the Secretary of State during the year was 1*s* 8 94*d*, the lowest 1*s* 5*d*, and the average rate of the year has been 1*s*. 6 11*d*, an increase over the rate taken in the Budget of 1 56*d* per rupee

The rise in Exchange has given an improvement of Rx 1,926,500 in the Exchange on the net sterling Expenditure, the rate of Exchange of the year also affects the amount of the receipts shown under XXIV Exchange, and the rise in Exchange has, in the current year, reduced those receipts by about Rx 200,000

Civil Revenue (excluding the Railway Revenue Account)

6 Excluding the Railway Revenue Account, the total Civil Revenue, as shown in the Revised Estimate, is almost the same as in the Budget Estimate, there being an increase of Rx 69 900 in India and of £137,900 in England Although the total revenue of the two Estimates is nearly the same, there have been important fluctuations under particular heads Excluding Revenue from Opium, the increase under the Principal Heads of Revenue amounts to Rx 520,500, the chief items of increase being Rx 213,500 under Salt, and Rx 160,500 under Customs There is an increase in Mint receipts of Rx 120,000, and under Irrigation of Rx 78,500

In the Home Accounts there is an increase of £104,000 under the head Interest, which is due to the Secretary of State having been able to lend a portion of his cash balance at favourable rates, and an increase of £31,000 under Medical owing to the sale of the Ealing Lunatic Asylum On the other hand, the decrease in Opium Revenue is Rx 328,300, and under XXIV Exchange it is Rx 313,500. Minor fluctuations, which need not be specially noticed in this place, reduce the total increase of Civil Revenue in India to Rx 69,900 and raise it in England to £137,900

7 Of the increases which have taken place, some represent a growth of revenue which will in all probability be permanent, but a portion of the increase under Salt is due to a change in the date of payment of the duty in Madras and is merely temporary, while the increase in Mint receipts and the chief

increases in the Home Accounts are due to special causes and cannot be expected to occur in future years

The nature of the receipts under XXIV Exchange was explained in the Financial Statement for 1889 90, they arise mainly under the Contracts with certain Railway Companies, and depend on the magnitude of the transactions that take place in any year and on the variation between the actual Exchange of the year and the fixed rates of Exchange which have been adopted in the Contracts The receipts under this head have fallen off partly because the rate of Exchange rose during the year, and so reduced the difference between the average rate of the year and the Contract rates, and partly because the Capital transactions have been smaller

The falling off in Opium Revenue and in receipts under XXIV Exchange arises from causes which are in no way connected with, or dependent on, the general well-being of the country

The growth of permanent Revenue during the year has been moderate, but it will be remembered that there was a great and unusual increase of Revenue in the year 1889-90, and, taking the two years together, there is ample reason to be satisfied with the rate of growth of that portion of the Civil Revenue which is dependent on the general progress of the country

Civil Expenditure (excluding the Railway Revenue Account)

8 Civil Expenditure in India, excluding the Railway Revenue Account, shows a reduction of Rx 86,400, and Civil Expenditure in England an increase of £53,500 The variations from the Budget under the different heads have not been very great, the chief increases of expenditure in India being under Interest (Rx 141,200), owing to the special payments in connection with the conversion of a portion of the 4½ per cent loan, and under Political (Rx 76,700), owing chiefly to the payment of arrears of his subsidy to the Amir of Afghanistan and to additional political expenditure in Biluchistan

On the other hand, there were savings in expenditure under Opium (Rx 110,000), and Stationery and Printing (Rx 44,000), owing, in the former case, to a poorer crop than had been expected, and in the latter to smaller purchases in India There was also a saving of Rx 65,300 in the cost of Police, most of it in Upper Burma

In England there has been an increase of £40,400 under Superannuation Allowances, due chiefly to the adoption of a minimum exchange of 1s 9*d* per rupee for the payment of rupee pensions There are also increases, somewhat less in amount, under Interest and Marine, and Territorial and Political Pensions, and a saving of £41,000 in Civil Furlough and Absentee Allowances

Railway Revenue Account

9 The Railway Revenue Account, in so far as the transactions are Imperial, shows a net improvement of Rx 823,000, but this is due to the improvement in Exchange Receipts, which are almost wholly Indian, show a falling off of Rx 350,500, due to reduced traffic, while the Expenditure recorded in the Indian portion of the Accounts shows a reduction of Rx 439,000, due to the lower cost of working the State Railways The sterling Expenditure is almost exactly the same as that in the Budget Estimate, but the reduction in the column headed Exchange is no less than Rx 719,600

The question of Exchange so intimately affects the Railway Revenue and Expenditure that it is practically impossible to eliminate its influence from the Railway Revenue Account with complete accuracy, but as the net Indian receipts exceed the amount entered in the Budget by only Rx 87,600, while the net

English expenditure is less by only £15,600, it will be obvious that the total improvement in the year of Rx 823,000 is, really, due to the rise in Exchange

Military Expenditure.

10 The direct Military Expenditure appears in the Accounts under the three heads of (1) Army, (2) Military Works, and (3) Special Defences

In the Revised Estimate, the rupee Expenditure in India and the sterling Expenditure in England under the head Army are nearly the same as in the Budget Estimate, there being an increase in net Expenditure of Rx 136,000 in India and a net decrease of £34,300 in England There is, of course, a large saving in Exchange on the sterling Expenditure

Under Military Works there is an increase in Expenditure of Rx 64,700 in India, a decrease in the Home Expenditure of £1,500, and an increase of receipts in India amounting to Rx 5,600

Under Special Defences there is short Expenditure amounting to Rx 162,500 in India and to £125,500 in England, this is merely a postponement of Expenditure, and not a real saving

Summary

11 The whole history of 1890-91 may then be summed up in the following manner

During 1890-91 there has been a moderate, but not unsatisfactory, growth of Revenue, under the ordinary Civil Heads in India, which growth has been swallowed up by the falling off in Opium Revenue, and in the receipts which are recorded under the head XXIV Exchange Special causes have given some increase of Revenue in England, and there are also increases of Revenue in India which are due to temporary causes and are not part of the normal growth of income

On the Expenditure side of the Account the total variation in the Civil Departments from the Budget Estimate is small, both in England and in India

In the Railway Revenue Account there is a reduction in receipts, due to falling off in traffic, which is balanced by diminished cost of working

Under Army, the net Expenditure, taking Indian and Home receipts and payments together, does not differ materially from that entered in the Budget, while under Military Works there is an increase in the Indian Expenditure of Rx 64,700 Under Special Defences there is short Expenditure in India of Rx 162,500, and in England of £125,500

The rise in Exchange has given an improvement on net sterling Expenditure of Rx 1,926,500 In other words, the total Civil Revenue, and, in a still greater degree, the total Civil Expenditure of the Revised Estimate of 1890 91, closely follow the figures of the Budget, a marked falling off in Railway Traffic has been met by reduced cost of working, there is some increase of Expenditure under Army and Military Works, a remarkable rise in Exchange and short Expenditure on Special Defence Works have caused a great increase in the estimated surplus of the year The surplus of the Budget Estimate was Rx 270,400, the surplus of the Revised Estimate is Rx 2,787,100, an increase of Rx 2,516,700 The effect of the rise in Exchange on the net sterling Expenditure and the short Expenditure under Special Defences give an improvement of Rx 2,271,000, if allowance be made for the effect of the rise in Exchange on the receipts under XXIV Exchange this is reduced to Rx 2,071,000

12 The large surplus of the year 1890-91, as now estimated, does not arise from causes which can be contemplated with complete satisfaction. The rise in Exchange has already been lost to a very great extent, the fall in

the price of Opium continues, and the receipts under XXIV Exchange will diminish still further, as the total transactions from which they arise are reduced in amount the short Expenditure under Special Defences is a postponement of the burden, and not a real saving

The coming year will, therefore, open under conditions somewhat different from those which I was able to announce in the Financial Statements of 1889-90 and 1890-91

Section III.—Budget Estimate of 1891-92.

Surplus of 1891-92

13 The Budget Estimate of the coming year shows a surplus of only Rx 115,600, which practically means that Revenue just balances Expenditure

Exchange

14 In the Budget Estimate for 1891-92 the rate of Exchange is taken at 1*s* 5 25*d* per rupee as against an average rate of 1*s* 6 11*d* obtained in 1890-91 This reduction causes an increase of Expenditure which may, in round numbers, be put at Rx 1 000,000

Civil Revenue (excluding the Railway Revenue Account).

15 The total Civil Revenue in India (excluding the Railway Revenue Account) is less than that of the Revised Estimate of the preceding year by no less than Rx 692,600 The sterling receipts in the Home Estimates are less by £167,900

The reduction in the Revenue Received in India is due to a variety of causes

The Salt Receipts and the Mint Receipts of 1890-91 have been swollen by causes which cannot be expected to recur, and, consequently, there are reductions of Revenue under these heads in the Budget Estimate of 1891-92, which amount, respectively, to Rx 105,900 and Rx 97,700 Under Opium a further reduction of Rx 281,600 is expected, and under XXIV Exchange a further reduction of Rx 88,600

These figures account for a total decrease in Revenue of Rx 573,800

In 1890 91 we received from Local Governments a special contribution of Rx 490,000, the adjustment being effected by the Provincial Governments surrendering an equivalent amount of Provincial Land Revenue to the Imperial Government for that year only There is no such receipt in 1891-92, and consequently the Imperial Revenue for 1891-92, which is that with which I am now dealing, is reduced by this amount The growth of Land Revenue, however, reduces the actual loss to Rx 266,800, and adding this amount to the sum of Rx 573,800, to which I have just referred, a falling off in Revenue of Rx. 840,600 is accounted for The net result of the increases and decreases under other heads of minor importance is an improvement of Rx 148,000, making the total reduction of Civil Revenue in India in the Estimate of 1891-92 Rx 692,600, as compared with the Revised Estimate of 1890-91 The falling off in sterling Revenue in England is due to the receipts of 1890-91 having been swollen by the interest received by the Secretary of State on a portion of his cash balance and by the sale proceeds of the Ealing Lunatic Asylum

Civil Expenditure (excluding the Railway Revenue Account)

16 The Civil Expenditure in India, as entered in the Budget Estimate for 1891-92 (excluding the Railway Revenue Account), exceeds that of the Revised Estimate of the current year by Rx 537,500, while in the sterling Expenditure there is a reduction of £28,200. The increased Expenditure in India is the net

result of a large number of increases and decreases under particular heads, the most important of which are due to special causes

The chief increase is due to the Famine Grant being now raised to the full amount of Rx 1,500,000, in accordance with the policy announced in the Financial Statement of March 1890 The increase on this account alone amounts to Rx 448,000 There is also an increase of Rx 80,000 on account of a better Opium crop, of Rx 114,300 under Scientific and Minor Departments, due to Census Operations, and of Rx 50,300 under Forests, while there is a reduction in the Indian charge for Interest on Debt (not charged against Railways and Canals) of Rx 355,300 These figures give a net increase of Rx 337,300, and the balance of Rx 200,200 is due to ordinary fluctuations and increases of no special importance, and to that tendency to make a safe Estimate which, perhaps fortunately, appears to be universal The reduction in the Home Expenditure is mainly due to a less charge for Interest on ordinary Debt

Although the apparent increase of expenditure in 1891-92 is considerable, an analysis of it affords ground for satisfaction The increase under the Famine Grant is a distinct financial gain, and so is the better Opium crop, while the additional cost for the Census is temporary and will not appear in 1892-93 Not the least satisfactory item is the reduction of the charge for Interest on Debt

To the extent of Rx 140,800 this reduction is due to the special payments in 1890-91 on account of the conversion of Rx 8,313,200 of the 4½ per cent debt, which, of course, will not recur in the coming year, Rx 41,600 is due to the lower charge for interest which arises from the conversion, and the balance to the fact that the large surpluses of the years 1889-90 and 1890-91 have, with the exception of the small loan of two crores in 1889 90, rendered it unnecessary for the Government of India to issue fresh loans during the three years 1889-90, 1890-91, and 1891-92 The expenditure on Railways and Productive Canals has been mainly met from surplus revenue, and the charge for Ordinary Debt has been proportionately reduced

The Railway Revenue Account.

17 Under the Railway Revenue Account net receipts in India are expected to decrease by Rx 113,100, and net expenditure in England to decrease by £11,600, as compared with the Revised Estimate of the current year

There are distinct signs at present of a revival in Railway traffic, and it may be hoped that (excluding Exchange) the Railway Revenue Account will show better results in 1891-92 than in 1890-91. The lower rate of Exchange causes the Railway Revenue Account in the Estimate for 1891-92 to show on the whole less favourable results than in 1890-91, but the falling off due to

Under Military Works there is a decrease of Rx 71,900 in India and of £14,100 in England

Under Special Defence Works there is an increase of Rx 96,700 in India and of £153,800 in England The Special Defence Works have been estimated to cost Rx 5,000,000 in all, and an increase or decrease of Expenditure in any one year is not of much importance, since, sooner or later, the total Expenditure will amount to about that sum It is unfortunate that hitherto the lapses in grants made for the year have generally been so great, the occurrence of lapses burdens the estimates of future years with Expenditure which, from a financial point of view, might more conveniently have been spent in years in which there was a considerable surplus

The total Expenditure on Special Defence Works to the end of 1891-92 is estimated to amount to Rx 3,768,830, leaving Rx 1,231,170 to be incurred in succeeding years

Summary

19 It will be convenient to re-state in a few words the causes which have reduced the large surplus of the current year to what is practically equilibrium between Revenue and Expenditure in the year 1891-92

In the first place (excluding the Railway Revenue Account) there is a reduction in Civil Revenue of Rx 692,600 in India and of £167,700 in England, these reductions are due (1) to the non-recurrence of certain special receipts of 1890-91, (2) to a further falling off in Opium Revenue and in receipts under XXIV Exchange, and (3) to the cessation of the special contribution of Rx 490,000 from Local Governments, which was received in the current year, and they are partially balanced in India by an increase of Rx 223,200 under Land Revenue and by other receipts

There is a considerable increase in Civil Expenditure, which is due to provision being made in connection with the Famine Grant for the full sum of Rx 1,500,000, to the higher cost of Census operations, to a better Opium crop, and to ordinary improvements in administration, balanced, in some degree, by reduction of the charge on account of ordinary Interest on Debt

The Railway Revenue Account shows a slight falling off.

Under Army and Military Works, taken together, the Budget Estimate of 1891-92 shows a slightly lower scale of expenditure, but the improvement practically disappears, if allowance be made for the saving owing to the higher rate of Exchange taken for the payment of British troops, it is proposed to incur a higher rate of Expenditure on Special Defence Works than it has been found possible to maintain in the current year

Finally, there is a fall in the estimated rate of Exchange from 1*s* 6 11*d* to 1*s* 5 25*d*, representing an increase of Expenditure of about Rx 1,000,000

Section IV.—Progress in 1889-90 and 1890-91

20 In each of the years 1884-85, 1885-86, and 1887-88 the Accounts of the Government of India showed a deficit, the aggregate amount by which Expenditure exceeded Revenue amounting in the three years to Rx 5,217,004 With the object of restoring financial equilibrium various measures were taken at different times These measures included, to the end of the year 1888-89, an increase of the salt duty, the imposition of an import duty on petroleum, the absorption of the Famine Grant, the appointment of a Finance Committee to enforce reductions of Expenditure, and the appropriation by the Government of India of Rx 640,000 yearly from the Revenue at the disposal of Local Governments. The Accounts of 1888-89 showed a surplus of Rx 37,018, and

b

though in the Budget Estimate of 1889-90 the surplus was estimated at only Rx 106,000, I was able to say in the Financial Statement of that year, that unless some unforeseen disaster occurred, there was every reason to hope that the lapse of two or three years would show a decided improvement in the financial position of the Government of India As it happens, there has been a very large surplus both in 1889-90 and in 1890-91, but the estimated surplus of 1891-92 is only Rx 115,600, and the remarks already made will have shown that the finances are, in some respects, again passing under adverse influences It, therefore, becomes necessary to review the progress made in the last two years, to take stock of our present position, and to examine our prospects in the immediate future

In this connection, it is all important to determine what has been the growth of income during the past two years from those great sources of revenue which are intimately connected with the general well-being of the country I shall, therefore, compare the Revenue under certain heads as estimated for 1889 90 in the Financial Statement of that year, with the Revenue under the same heads as now estimated for 1891-92 This will give a fairly accurate idea of the general tendency of the growth of Revenue

Growth of Revenue in 1889-90 and 1890-91

21 The following figures give the increases of Revenue since 1889-90 under the heads to which I have just alluded —

HEAD OF REVENUE	INCREASE IN THE BUDGET ESTIMATE OF REVENUE FOR 1891 92 AS COMPARED WITH THE BUDGET ESTIMATE OF REVENUE FOR 1889 90		
	Imperial	Provincial and Local	TOTAL
	Rx	Rx	Rx
Land Revenue	649,900*	357,700	1,007,600
Salt	300,800	12,800	313,600
Stamps	63,100	125,600	188,700
Excise	163 300	63,100	226,400
Provincial Rates		272,900	272,900
Customs	282,900†	—400	282,500
Assessed Taxes	46,200	48,800	95,000
Forest	133,900	107,600	241,500
TOTAL	1,640,100	988,100	2,628,200

* These figures have been adjusted so as to eliminate the temporary disturbing influence of the special contribution of Rx 490,000 from Provincial to Imperial for which credit was taken in the Budget Estimate of 1889 90

† Increase to a slight extent due to additional taxation on imported spirits

The improvement in Revenue that has taken place in the two years is very satisfactory

The Provincial and Local increase, as well as the Imperial, is large

Reduction of the charge for Ordinary Debt and of the charge for Exchange

22 In another respect, also, there has been a substantial improvement. The net Imperial charge in India for Interest on Debt and other Obligations (excluding Debt charged against Railways and Canals) has been transformed in two years from a net outgoing of Rx 145,700 into a net receipt of Rx 216,400, a total gain of Rx 362,100 In other words, the receipts from interest on money lent by the Government of India to Municipalities, &c , now exceed by Rx 216,400 that portion of the yearly charge for Interest on Debt which is not taken against the Capital Expenditure on Railways and Canals

The rise in the rate of Exchange from 1s 4 38d to 1s 5 25d has given an improvement of about Rx. 1,100,000

Final result

23. If we add together the improvements mentioned in the last two paragraphs, and omit for the present all minor items of increase or decrease, the total gain amounts to Rx 3,102,200 in the two years 1889-90 and 1890-91

As the estimated surplus for 1891-92 is only Rx 115,600, while that of the Budget of 1889-90 was Rx 106,300, it is evident that special causes must have been at work which balance this great improvement, and I shall now proceed to show how the improvement of Rx 3,102,200 has been absorbed or utilised.

In the first place I may mention that the cessation of the special contribution from Local Governments absorbs Rx 490,000 of the improvement

The reduction in net Opium Revenue absorbs a further sum of Rx. 576,900 The falling off in receipts under XXIV Exchange accounts for Rx 485,900 The restoration of the Famine Grant has taken Rx 960,000

Under Military Expenditure of all kinds (Army, Military Works, and Special Defences) there is an increase of £621,600 in England and only a decrease of Rx 610,200 in India (of which Rx 300,000 is due to the effect of Exchange on the pay of British troops) There is also a special charge in 1891-92 of Rx 188,000 on account of the Census In this way the whole improvement of Rx 3,102,200 is practically accounted for The chief permanent gain which we have secured is that we have re established the Famine Grant We have, in addition, provided for an unexpected loss of Rx 576,900 under Opium, and we have met that loss of Rx 975,900 which was foreseen and which comes from the cessation of the special contribution of Rx 490,000 and the falling off in receipts under XXIV—Exchange All this has been done although none of the reduction in Special Military Expenditure for which I at least hoped in March 1889, has as yet been secured

24. It will be recollected that the object of Part I of the Financial Statement is to present an intelligible outline of our financial position and progress, and that for this purpose it is necessary to omit all minor fluctuations of Revenue and Expenditure, whether favourable or unfavourable, so that the general narrative may not be encumbered with a mass of details During the two years with which I have just dealt there have, as a matter of course, been considerable increases and decreases under particular heads which, to a great extent, balance one another, and to which I have not thought it necessary to refer in detail in this place The more important changes which I have not specially mentioned are an increase of Revenue under Irrigation (Rx 113,200 net), a decrease of Expenditure in cost of Police in Upper Burma (Rx 120,100), increases of Expenditure under Forest (Rx 62,800), Political (Rx 86,300), and so forth In order to obtain a correct general view of financial progress during the last two years the essential facts which should be borne in mind are that the improvement arising from the very considerable growth of general Revenue under certain important heads, and from the reduction in the charge for debt (not charged to Railways or Canals), and from the rise in Exchange, has been balanced by (1) the cessation of the special contribution from Local Governments, (2) the reduction in net Opium Revenue, (3) the falling off in receipts under XXIV Exchange, (4) the restoration of the Famine Grant, and (5) some increase in Military Expenditure due largely to special demands for Ordnance Stores

All other changes that have taken place may be fairly considered as the ordinary incidents of Indian administration, though some of them have been of considerable financial importance

Section V.—Prospects in the immediate Future.

25 More important, however, than the financial history of the past is the question of our prospects during the next few years

The Budget Estimate of Revenue in 1891-92 has, as usual, been framed with moderation, and though the ordinary growth of income in 1891-92 and 1892-93 may not be so great as in 1889-90 and 1890-91, I see no reason to apprehend at present that we shall have less than the normal rate of increase

Such difficulties as may arise will doubtless be due to special causes War, Famine, a further fall in Opium Revenue, a decrease in Railway traffic, growing Military expenditure a fall in Exchange—such are the disasters to which Indian finance is always liable War and Famine are evils that might come at any time, but I am unaware of any reason to suppose that War is likely to occur in the immediate future The occurrence of Famine would bring in its train, along with other and greater evils, temporary embarrassment for the finances, but the Famine Grant has now been restored, and the insurance against the permanent financial effects of Famine is ample

26 The Opium Revenue has no doubt fallen largely, and at this moment there are no strong indications of a recovery On the other hand, the fall up to date has already been discounted and provision made to meet the consequent loss of Revenue As the fall has been so great, we may fairly hope that, for the present, we have seen the worst The following figures of the gross and net Revenue under Opium since 1880-81 show the serious influence which the fall in the price of this drug has had on the finances —

	Gross Revenue Rx	Net Revenue. Rx
1880-81	10,480,051	8,451,167
1881 82	9,862,444	7,803,001
1882-83	0,499,594	7,216,084
1883-84	9,556,501	7,700,807
1884-85	8,816,469	5,849,440
1885-86	8,942,515	5 884,625
1886-87	8,942,976	6,213,845
1887 88	8,515,462	6,090,758
1888 89	8 562,310	5,964,365
1889-90	8,583,056	6,977,883
1890-91 (Revised Estimate)	7,875,000	5 680,200
1891-92 (Budget Estimate)	7,593 400	5,318,700

27 There are no grounds for anticipating any great falling off in Railway traffic leading to a net loss of Revenue in the Railway Revenue Account At present there are indications of a revival of traffic Railway traffic rises and falls at intervals, and we may hope that the time has now come for improvement

28 If, therefore, we exclude Exchange and Military Expenditure, the prospect before us is decidedly encouraging

Military Expenditure

29 It is impossible to speak with confidence regarding future Military Expenditure of all kinds, or regarding Exchange

In considering our prospects so far as they are likely to be affected by Military Expenditure I shall, as before, deal with the matter under the three great heads of Army, Military Works, and Special Defences Under Military Works the expenditure is ordinarily limited to Rx 1,000,000 yearly, in recent years there has been a special grant for Upper Burma, and further expenditure amounting to Rx 30,000 yearly has been sanctioned in the current year to assist in providing a better water-supply for cantonments I do not think that any

further considerable increase of Expenditure is likely to occur under this head, and we may even expect a reduction in the special grant which has been made for some years for Military Works in Upper Burma

30 With regard to the Expenditure shown under the head Army, it is not possible to arrive at an equally definite opinion There are certain permanent charges which we know must be incurred from year to year, but it is impossible to say by what amount it may be found necessary to further increase the permanent cost of the Army In the present year there have been additions to Expenditure which add Rx 132,000 yearly to the permanent cost, these additions are composed of a number of items varying in amount from Rx 90,000 for increased pay to Sillahdar Cavalry to Rx 300 as an increase of the grant-in-aid to the Army Temperance Assocation The best conclusion which I can form is that the permanent cost of the Army is likely to increase, that it is impossible to lay down any limit to such increase, but that we may hope that the increase will not be very great, or at any rate very rapid

31 Besides the increase of permanent Expenditure, there are temporary increases of Expenditure which vary in aggregate amount from year to year, but which can never be expected to wholly disappear The more important items of Expenditure of this class are those connected with Frontier expeditions The amount provided on this account in 1891-92 is Rx 155,000, intended to cover the cost of any Chin-Lushai expedition that may be found necessary, and to meet such portion of the expenditure on the Miranzai and Black Mountain expeditions as will not be met in the present year

The expenditure on Frontier expeditions has been high in recent years The following are the figures —

	1886-87	1887 88	1888 89	1889-90	1890-91, Revised Estimate	1891-92 Budget Estimate
	Rx	Rx	Rx	Rx	Rx	Rx
Hazarah Expedition			121,200	3,900	48,000	85 000
Chin-Lushai Expedition			49,100	350,700	200,000	50,000
Sikkim Expedition		15,500	204,100	66,400		
Miranzai Expedition					47,500	20,000
Zhob Valley Expedition		•			57,100	
TOTAL	•	15,500	374,400	421,000	352,600	155,000

As this expenditure has been so high for some years we shall be unfortunate if it does not now fall off

32 There are also at the present time special demands for re-armament and providing the latest Military inventions The amount included in next year's Estimate on this account is £688,225

The chief items are £377,000 for magazine rifles and £203,170 for 12-pr guns and ammunition.

It is probable that the 12-pr. guns and ammunition will be provided in the coming year, and if so, this will complete this portion of the supply and will relieve the Estimates of 1892-93 But it is more difficult to say when the magazine rifles will be supplied In the Estimate of the current year £518,000 was entered for magazine rifles, but according to the latest information only £141,000 will be spent, and the balance of £377,000 has consequently been provided in the Estimates of 1891-92.

If the whole of the special Ordnance Stores for which provision is made in the Estimate of the coming year be furnished and paid for within the year, the Estimate of the following year should be materially relieved Judging from past

experience it is improbable that this will be done, and we can, therefore, look forward to only partial relief

33 The total sanctioned Expenditure on Special Defence Works is Rx. 5,000,000.

It is estimated that to the end of 1891-92 Rx. 3,768,830 will have been spent, leaving only Rx 1,231,170 for succeeding years Here, also, it is impossible to say that the whole of the money provided in 1891-92 will be spent, and it is doubtful, therefore, if there will be any relief in 1892-93 Sooner or later, the sanctioned expenditure on Special Defence Works must come to an end, and there will then be a relief to the finances of nearly Rx 1,000,000 yearly, unless other expenditure of a similar character should take its place

34 In the Financial Statement for 1889-90 I pointed out that the Military Estimates for that year included special charges of Rx 110,000 for the Sikkim and Lushai Expeditions, of Rx 203,500 for thoroughly equipping at least one Army corps with transport, and of Rx 301,800 on account of magazine rifles and 12-pr guns, and stated that as the original programme of military defences was approaching completion, there was at least some prospect of a material alleviation of existing burdens within the next few years In the two years that have since elapsed that hope has not been realised, as the Military Expenditure in the Estimate of 1891-92 is placed at a higher figure than in the Estimate of 1889-90, if the effect of the rise in the rate of Exchange be excluded

This failure in my anticipations shows the need for caution in any forecast which can now be made, and the only safe conclusion is that the permanent cost of the Army is likely to increase, but that the increase may not be very rapid, that there may be some reduction in 1892-93 of Expenditure on Frontier expeditions, and some reductions in Expenditure on Special Ordnance Stores and Special Defence Works, but that the reduction is not likely to be very great in that year, though it may be considerable in the following year

Exchange

35 In view of the special Military Expenditure now being incurred, the question of the probable rate of Exchange during the next few years possesses much interest I shall devote a separate Section to questions of a general nature connected with Exchange, but I admit without hesitation that I cannot form such an opinion regarding the rate of Exchange during 1891-92 and 1892-93 as any moderately prudent man would care to act on in matters of business The rise in the price of silver subsequent to the American legislation was evidently pushed higher by speculation than economic considerations justified, and it has been followed by the inevitable reaction On the other hand, that reaction may have gone too far, and there may again be some rise On the whole, the rate of Exchange taken in the Budget Estimate, namely, 1*s* 5 25*d*, seems to me a reasonable one under all the circumstances of the case

The remarks made in paragraphs 25 to 28 have already shown the favourable features of the position, and I have now only to add that so far as can be judged, our financial position during the next two years depends on two factors—Military Expenditure and Exchange It is of great importance to the Indian finances that Exchange should not fall materially below the present rate for a year or two, that is, until we have experienced some relief from the heavy special Military charges which we are now bearing If Exchange falls materially within the next year or two, we may find ourselves in a difficult position, though I believe the difficulties would prove to be only temporary If Exchange does not fall for some time, or if the total Military Expenditure is reduced before it falls, there is no special reason to apprehend financial embarrassment.

Section VI.—Exchange.

36 In the year now about to close an extraordinary rise in the price of silver, and in Exchange, was brought about by legislation in the United States of America, and a fall almost equally great has occurred during the last few months Silver rose from 43¾d per oz in March last to 54½d per oz in August, it is now 45d per oz, and it has been as low as 44⅛d

The rise in the average rate of Exchange largely reduced the expenditure of the Government of India, and out of a total surplus of Rx 2,787,100, about Rx 1,726,500 is due to this cause alone

This result, satisfactory so far as it goes, has not been attained without inflicting injury on the commerce of the country For a time, trade between England and India was reduced to mere gambling, the fluctuations in Exchange being so great as to more than counterbalance the effect of the other elements which the trader has to take into consideration It has even been said, with some truth, that at one time it would have been better for the merchant to dismiss his establishment, and confine himself to speculations in silver, his expenses would have been less, and his chances of profit quite as good as in his legitimate business The serious disturbance to the trade and commerce of India which has resulted from legislation in a foreign country shows that in questions connected with the standard of value no country is independent of the action of other nations, and though the inhabitants of countries which use the gold standard are generally unwilling to admit that their standard can possibly alter in value, and refer all alterations in price to causes directly affecting the article sold, this view cannot be justified, the laws which regulate the value of silver equally apply to gold, and if recent legislation in the United States has created a demand for silver and raised its value, the legislation of that and other countries in the past has in the same way created an additional demand for gold and raised the value of that metal In the seven years 1871 to 1877, the average annual net export of gold from the United States was £6,790,000 and in the eight years 1878 to 1885 the average annual net import was £4,886,000 This change indicates a reduction of over £11,500,000 yearly in the supply of gold to countries outside the United States The recent additional demand for silver comes to only about £5,000,000 worth yearly Why should an increased demand for gold, amounting to £11,500,000 yearly not affect the value of gold, while an increased demand of £5,000,000 worth yearly so seriously affects the value of silver? The London banker may be quite satisfied that in every case of fluctuation in the relative value of gold and silver, the latter metal merely rises or falls in price and gold is always the same, but to the mind of the Indian ryot the rupee, instead of the pound sterling, is the one fixed point in an ever-changing world, and gold rises and falls in price in his bazaar like the most vulgar of marketable commodities

Immediate effects of the "appreciation" of silver

37 It is a melancholy reflection that the violent fluctuations which we have experienced in 1890-91 have not resulted in a final settlement of the question Exchange has risen and Exchange has fallen, the legitimate trader has suffered, and the speculator has made his gain or loss as the case may be, while the future of silver is as uncertain as before The only permanent gain is that which has accrued to the student of Political Economy The great currency question is one which refuses to die out, and as our difficulties must, apparently, continue, until human intelligence or some happy accident has given us a final and satisfactory solution of the problem, it may be well to place on

record the lessons to be learnt from our recent experience, these lessons may be useful to those who come after us

The phrase "appreciation" or "depreciation" of the standard is one which is generally employed without any definite meaning being attached to it, but if the phrase can ever safely be used, it may be applied to the recent rise in the value of silver, since, in this instance, there occurred a manifest rise in the value of the monetary standard of India brought about by an increased demand for silver, and having its origin in legislation and the speculation which accompanied it

In the first place, it may be noted that the recent appreciation of silver was not attended by an immediate and simultaneous fall in all prices and wages measured in silver, and that the subsequent depreciation was not attended by a corresponding rise in all prices and wages The wholesale prices of the articles of international trade felt the influence of the rise in silver at once It was also attended by what is called a trade depression, which would, no doubt, if the appreciation had continued, have extended throughout the country and influenced all prices and wages, except those which are fixed by law or custom It is not, then, the case that an appreciation of the standard is, necessarily and immediately, followed by a corresponding fall in all wages and prices

The fall in the first instance is partial, and there is not that immediate adjustment to the new conditions which would prevent economic disturbance, and leave everybody in the same relative position as before.

A Memorandum on this subject by Mr J. E O'Conor, C I E, Assistant Secretary to the Government of India, is printed as an Appendix to the Financial Statement

In the next place, the appreciation of silver did not cause a high rate of discount and was not accompanied by a great scarcity of silver in the centres of trade

On the contrary, the accumulation of silver in the Indian Banks was absolutely unprecedented, and the rate of discount was the lowest that has ever been known

We thus see, that appreciation of the standard is not necessarily attended by a positive and manifest scarcity of the metal, leading to a want of current coin to carry on the ordinary transactions of daily life, that it does not affect retail transactions sooner than wholesale transactions, that all prices and wages do not fall simultaneously, that it does not lead to a scarcity of the metal of the standard in the Banks, and is not accompanied by a high rate of discount On all these points the conclusions to be drawn from recent events are in full accordance with the principles of what I may call orthodox Political Economy, and are fatal to the contentions of those who lately argued that there could have been no appreciation of gold, in reliance on certain phenomena which, if they had been able to interpret them correctly, would have proved the exact contrary of that for which they were contending

Importance of the question

38 The question of the future of silver possesses not merely a speculative, but an eminently practical, interest for India I have long held the opinion that, however distasteful to the majority of men currency discussions may be, and however unwilling we may be to undertake reforms which affect the standard of value, the perpetually recurring evils flowing from a difference of monetary standard between India and the other countries with which her financial and commercial transactions are so important, cannot, and should not, be endured for ever, and that sooner or later a final solution of the problem must be found, and I am unable to discover any permanent remedy for the evils which, day by day and year by year, press themselves upon our attention in India, except either the general adoption of the system of double legal tender or the extension of the single gold standard

Authorities whom we all respect have said that the system of double legal tender is a practical impossibility, and, if I may venture to say so, I agree that the double legal standard is a practical impossibility so long as a majority of those affected are opposed to its adoption, if, however, the principle were accepted generally, the difficulties which now seem so real and practical would, I believe, prove to be purely imaginary

The recent action of the United States has, no doubt, to some extent, raised the price of silver and caused a rise in the rate of Exchange, but what India requires is not a high rate of Exchange rather than a low rate, but some system under which fluctuations in Exchange shall be neither great nor frequent, and shall oscillate round a fixed point. In this respect we have, so far, lost rather than gained.

The fallacy of a stimulus to trade

39 It is held by some that a low rate of Exchange, or at any rate a falling rate, stimulates exports from India and is beneficial to the country, and, for proof of the correctness of their opinions, they point to the course of trade as it ebbs and flows daily before our eyes With all deference to my friends who hold this opinion, I believe that it is one of the greatest delusions that ever gained possession of the human mind Things are not always as they seem to be, and though we can all see the sun rise in the East and set in the West, we do not in the present day believe that the sun revolves round the earth once in every period of twenty-four hours Trade between different countries is essentially a barter of goods for goods, and its extent and nature are determined, in the long run, not by the standard of value in use in either country, but by the comparative cost of production of commodities in these countries. Nor can I discover any good ground for the belief that the Native of India must be able to get more piece-goods for his wheat, because his rupee will purchase a smaller quantity of gold, or, what is the same thing, because the British sovereign will purchase a larger quantity of silver That trade between different countries ebbs and flows in accordance with the fluctuations in Exchange is a fact which falls within our daily experience, and is wholly in accordance with theory, but I have yet to learn that the total quantity of water discharged into the sea by a river is dependent on the tides at its mouth, and that the greater the strength of the tides the larger the total average volume of discharge The current may run into greater velocity when the tide is falling, but the additional volume of water poured into the sea is only the same as the volume which was forced back when the tide flowed the other way The truth is that the apparent stimulus to, or apparent check on, exports which accompanies a fall, or rise, in Exchange is followed in each case by a reaction of precisely equivalent magnitude, or is itself the reaction which naturally follows a previous check or stimulus It will probably be a surprise to most persons to learn that the total fluctuations downwards of Exchange since 1873 very slightly exceed the total fluctuations upwards, the difference being, I believe, not more than 3 per cent While repudiating the theory that trade between England and India is benefited by the absence of a common monetary standard I do not deny that there is such a thing as a good standard of value and a bad standard of value, or hold that the question as to what is the best standard is of no practical importance What I contend for is that the theory of a beneficial stimulus to trade owing to fluctuations in Exchange between countries having different standards of value, is an untenable and mischievous delusion A sudden rise in Exchange, such as we had this year, will unquestionably check business for a time, and cause a depression of longer or shorter duration But trade in time must adjust itself to the new scale of

prices and will then proceed as before The existence of the Indian Tea Gardens depends not on the relative value of gold and silver, but on the fact that the people of England want tea and are willing to give iron, coal, or piece goods in exchange for it An alteration in the relative value of gold and silver neither weakens their desire for tea nor reduces the amount of goods which they are willing to give in exchange for it, and cannot, therefore, in the long run, either stimulate or check the production of that article in India

The Future

40 The task which the United States has undertaken of raising the price of silver by purchasing yearly a fixed though large quantity of that metal, is one which, if undertaken by any other nation, would, I feel convinced, result in disaster, but so great is the wealth of that country and so rapid its growth, that it would not be safe to say that its efforts must fail We cannot blame the United States for adopting the course which seems best for its own interests, but I venture to think that it would have been better to at once adopt free coinage of silver No doubt the people of the United States are warned in some quarters that the adoption of free coinage of silver will lead to the loss of their gold and end in financial ruin, but the same authorities not unfrequently warn India that her prosperity depends on her retaining the silver standard, and I know no reason why such different results in the case of the two countries should spring from the same cause India uses the silver standard, but, though gold does not commonly circulate as money, she possesses an enormous quantity of that metal, and our experience shows that the silver standard gives rise to no difficulties in the interior of the country, and that the evils from which we suffer spring from the fact that we have large commercial and financial transactions with countries that have a different standard The Foreign trade of the United States is but a small fraction of its total trade, and there is no civilised nation in the world which is more independent of the foreigner

If the United States should adopt free coinage of silver, it is possible that in time the other nations of the American Continent would follow its example, but whether they did so or not, I should expect that the adoption of free coinage by the United States would lead to much greater stability in the relative value of gold and silver than we have experienced in recent years, though I am unable to say what the relative value of the two metals might prove to be, under such a system. In that case it would probably be best for India to maintain the free coinage of silver for an indefinite period in the hope that one day a final solution would be obtained

41 On the other hand, if the United States should abandon its attempts to maintain silver as a monetary standard and should put a stop to its purchases of that metal, a position of serious danger would be created for India So long as any reasonable hope of a satisfactory settlement of the currency question remains, I think it would be unwise for India to adopt a gold standard, but the circumstances would be entirely changed if the United States altogether abandoned silver, and the question whether India should not, in that case, simultaneously close her Mints to silver is one that deserves serious consideration. I have no right to commit the Government of India to any opinion on the subject, but it is my belief that in case of necessity the gold standard could be introduced into this country, and that if America altogether abandons silver, it would probably be best that India should change her standard. The risks would be considerable and the sacrifices heavy, but almost anything would be better than to accept violent and continual fluctuations in Exchange as our inevitable lot for all time, with the prospect of a fall in the value of silver of quite indefinite

amount I mention the matter not because there is any intention of taking steps in this direction at the present time but because it is right that the Government of India and the Indian public should clearly understand what they may have to face in the future, and that they should make up their minds as to the course to be followed under certain conditions If the United States abandons silver as a monetary standard, the disease will have run too far to be stayed by mere palliatives, and the patient may any day be called on to choose between a difficult operation and life long disease If such a change is ever made, it will be found easiest and safest to adopt a gold standard at or about the exchange of the day, rather than to attempt to establish a higher rate The great mass of the currency in ordinary use in India would continue to be silver as at present

The adoption of a gold standard by India would probably be attended with very serious consequences for Western nations, but if, in this matter, they look only to what they conceive to be their own interests, they cannot reasonably object to India following the same course

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1889-90.

1 The surplus anticipated for the year 1889-90 in the Revised Estimate of that year was Rx 1,809,700 The surplus shown by the Accounts, which are now closed, is Rx 2,612,033 The actual surplus does not differ materially from that announced in Parliament by the Under-Secretary of State for India in August last

2 Explanations of the variations under the different heads will be found in the Appropriation Report published in the *Gazette of India* of the 7th March 1891 The following statement gives the general result of a comparison between the Revised Estimates and the Accounts of the year —

		Revised	Accounts	Accounts, Better	Accounts, Worse.
REVENUE					
India	Rx	84,155,300	84,598 760	443,460	..
England	£	331,700	335,768	4,068	
Exchange	Rx	149,300	150,675	1,375	
TOTAL	Rx	84,636,300	85,085,203	448,903	
EXPENDITURE					
India—					
Imperial, Provincial, and Local	Rx	60,603,900	60,411,809	192 091	
Adjustment of Provincial and Local Surplus or Deficit	Rx	352,500	548,996		196,496
England	£	15,082,900	14,848,923	233,977	.
Exchange	Rx	6,787,300	6,663,442	123,858	
TOTAL	Rx	82,826,600	82,473,170	353,430	
SURPLUS	Rx	1,809,700	2,612,033	802,333	

3 The Revenue in India exceeded the amount taken in the Revised by Rx 443,460, and the Expenditure in India was less by Rx 192,091 Of this total improvement of Rx 635,551, Rx 196,496 occurred in the Provincial and Local section of the Accounts The improvement in the Imperial section was Rx 439,055 Adding to this the increase of Revenue of Rx 5,443, including Exchange, and the saving in Expenditure of Rx 357,835, including Exchange, which occurred in England, we get the total Imperial improvement of Rx 802,333

4 The improvement in the Revenue in India, Rx 443,460, occurred chiefly under the Principal Heads of Revenue, the total of which was more by Rx 437,013, of this amount, the sum of Rx 164,099 was due to larger realisations of Land Revenue, and the remainder was fairly equally distributed over the other heads, with the exception of Salt, the Revenue under which was slightly less than the Revised Estimate Of the other groups of heads, Railways and Civil Departments show increases of Rx 102,177 and Rx. 38,051, while Military and Miscellaneous show decreases of Rx 78,630 and Rx 62,586, the variations in the other groups are unimportant

5 Of the decrease of Rx 192,091 in the Expenditure in India, more than half occurred under the group Direct Demands on the Revenue, the chief decreases appearing under Opium and Forests The remainder of the saving in Expenditure was distributed over the other groups, only two showing a larger

Expenditure than that of the Revised Estimate, namely, the Railway Revenue Account and Post Office, Telegraph, and Mint

6 The difference between the Revised Estimate of Expenditure in England and the actual Expenditure, with the Exchange on it, amounts to Rx 357,835 The saving is spread over nearly all the heads, the more important being Army, Rx 249,881, and Special Defence Works, Rx 63,355

7 It will be observed that the difference between the Revised Estimate and the Actuals is as usual on the side of safety, there having been a net improvement of Rx 802,333 The reasons why the Revised Estimate always errs on the side of caution, were explained in the Budget Statement for last year, Part II, paragraph 4

8 The Expenditure on Railways and Canals not charged against Revenue was also less than that taken in the Revised Estimate, the difference being Rx 294,710, of which Rx 271,742 fell under Railways and Rx 22,968 under Irrigation Works This difference does not affect the amount of the surplus of the year

Section II.—Revised Estimates of 1890-91.

9 In the following statement the Budget and Revised Estimates for 1890-91 are compared —

		Budget	Revised	Revised Better	Revised, Worse.
REVENUE					
India	Rx	84,576,100	84,799,300	223,200	
England	£	245,500	388,100	142,600	
Exchange	Rx	110,500	126,100	15,600	
TOTAL	Rx	84,932,100	85,313,500	381,400	
EXPENDITURE					
India—					
Imperial, Provincial and Local		62,335,700	61,902,700	433,000	
Adjustment of Provincial and Local Surplus or Deficit		—757,700	—312,800		444 900
England	£	15,919,800	15,801,100	118,700	
Exchange	Rx	7,163,900	5,135,400	2,028,500	
TOTAL	Rx	84,661,700	82,526,400	2,135,300	
SURPLUS		270,400	2,787,100	2,516,700	

10 It will be seen that a surplus of Rx. 2,787,100 is now expected, though in the Budget Estimate the surplus was only Rx 270,400 This result is chiefly due to the rise in the rate of exchange

1890-91 Revenues in India Heads in which the Revised Estimate exceeds the Budget

11 The Revenue in India is now expected to be Rx 223,200 more than anticipated last March

The group "Principal Heads of Revenue," excluding Opium, shows an improvement of Rx 778,900, but the net improvement is less owing to large decreases of Revenue under certain heads The following are the more important increases over the Budget figures which are now expected —

	Rx
Salt	219,700
Stamps	61,200
Excise	79,200
Provincial Rates	126,000
Customs	161,400
Mint	120,000
Irrigation	136,200

These increases are to a large extent due to the general progress of the country, with the exception of that under Mint, which is due to the unusually large amount of bullion presented for coinage

12 The following are the heads under which the more important decreases occur:—

	Rx
Opium	328,300
XXIV—Exchange	313,500
State Railways	172,500
Army Receipts	126,000

Of the falling-off in the revenue from opium, Rx 200,000 occurs in Bombay, and is due to a small extent to the number of chests exported being less than was anticipated, but chiefly to the reduction of the export duty from R650 to R600 a chest from 5th July last A reduction of Rx 132,300 occurs in Bengal, and is due to the heavy decline in prices at the monthly sales

The diminution of the receipts, which appear under XXIV—Exchange, is partly due to the rise in the rate of exchange during the year, and, partly, to diminution in the capital transactions of the railways concerned

The reduction in the State Railway receipts is explained by a falling-off in goods traffic during a portion of the year The falling-off in traffic was partly due to an inferior winter harvest in some provinces, and partly to the temporary rise in exchange and the great and rapid fluctuations which occurred The traffic on the railways generally has lately recovered The receipts of Guaranteed Railways were also low during the earlier part of the year, but the recent improvement in traffic has been sufficient to justify a somewhat higher estimate of net receipts

The diminution in Army Receipts is due to the discontinuance of the employment of State agency for the supply of malt liquor to the British Troops in Bombay and Madras this experiment involves an almost corresponding reduction in charges

13 The increase of Rx 158,200 in the Revenue in England, including Exchange, occurs chiefly under Interest, Rx 130,000, and Medical, Rx 40,700 The former of these is due to the Secretary of State having had a large cash balance and having been able to invest portions of it temporarily at high rates of interest The latter is due to a special receipt from the sale of the Ealing Lunatic Asylum

14 The Expenditure in India is now expected to be less by Rx 433,000 than was estimated last March This is the net result of a number of variations from the figures of the Budget The more important are the following —

Expenditure less		*Expenditure more*	
Opium	110,000	Interest	138,200
Police	124,200	Political	74,400
State Railways—Working Expenses	232,900	Military Works	64,700
Guaranteed Railways—Surplus Profits, &c	53,300	Civil Works	60,100
Special Defence Works	162,500		

15 The saving in the Opium Expenditure is caused by the produce of the season's crop having been considerably less than seemed probable last March

The fact that some of the Local Governments provided in the Budget for certain measures for improving the organisation and working of the Police, which have not yet been carried out, accounts for a portion of the saving under Police. There has also been a considerable saving in Upper Burma,

where three battalions of Military Police were converted into Regiments of the Madras Army, three battalions of that Army being at the same time disbanded

The smaller Expenditure on State Railways is an accompaniment of the diminution in the receipts, and the decrease in Surplus Profits of Guaranteed Railway is due to the slack traffic of the earlier part of the year The recent recovery in traffic will increase the surplus profits payable next year

The reduction of Expenditure on Special Defence Works means that the progress of some of the works has not been so great as was intended

Heads of Expenditure in India in which the Revised Estimate is higher than the Budget

16 The increase under Interest is in consequence of the considerable success which attended the offer made in Notification No 3117, dated 25th June 1890, for the conversion of the 4½ per cent Loans of 1878 and 1879 into the 4 per cent Loans The amount converted on the terms offered is Rx 8,313,200, of which Rx 5,139,690 was held in England and Rx 3,173,510 in India The payment of commission, and the payment in advance of the half per cent. difference in the rate of interest for the remainder of the term of the loan, with the changes in the dates on which interest becomes payable, result in an increase of the charges of this year The benefit will be reaped in future years in a reduction of the interest charge by Rx 41,566 yearly

The larger portion of the increase under Political is accounted for by a portion of the subsidy of the Amir of Afghanistan due in 1889-90 having been paid in arrears in the present year Increased political expenditure was also sanctioned after the Estimates of the year had been framed, chiefly in Biluchistan

The increase under Military Works is due to the maintenance of the Frontier Roads having been charged to this head, to the Military Works share of the expenditure on the Quetta Water Works, Rx 49,900, being paid this year, although the Budget did not provide for it, and to an additional grant made during the course of the year, in consideration of the lapses of the preceding year

The increase under Civil Works occurs in the Provincial-Local Section of the Accounts

Adjustment of Provincial Surplus or Deficit

17 The entry of Rx 444,900 on account of "Adjustment of Provincial and Local Surplus or Deficit" in the statement in paragraph 9, means that a net improvement of this amount has occurred in the Provincial-Local Section of the Accounts, and must therefore be deducted to arrive at the Imperial improvement

1890 91 Sterling expenditure in England

18 The Expenditure in England is expected to be less by £118,700 than the Budget Estimate The only important decreases occur under Special Defence Works £125,500, Civil Furlough and Absentee Allowances £41,000, and Army £30,300 The net result of the other decreases and increases causes a slight diminution of the savings just mentioned

The saving under Special Defence Works is due to the progress made in supplying the guns and other stores for the works being less than was anticipated•

The diminution of sterling Expenditure under Civil Furlough allowances is due to a large number of officers electing to draw their absentee allowances in India, in consequence of the market rate of exchange being higher than the official rate The counterbalancing increase in Indian charges is distributed over the Expenditure of the departments to which the officers belong

The saving under Army is due to the non-supply of Magazine Rifles and Ammunition Expenditure on this account, amounting to £377,000, is postponed from this year and provided for in the Budget Estimate of 1891 92 Nevertheless, the total saving on Military stores in the Revised Estimate is

only £49,900 This result is due to the expenditure for Martini-Henry Rifles and other Ordnance stores having been much larger than was intended when the Budget Estimate for 1890-91 was framed. The non-receipt of the Magazine Rifles rendered it necessary to incur heavy expenditure (£319,166) in the purchase of Martini-Henry Rifles and Carbines

1890-91 Exchange on sterling expenditure

19 The Exchange on Expenditure in England shows an improvement of Rx 2,028,500 This large saving is due to the rise in the rate of Exchange during the year The rate assumed for the Budget was 1*s* 4 552*d* = one rupee The average rate for the year is now expected to be 1*s* 6 113*d* = one rupee

Section III.—Budget Estimates, 1891-92.

20 The following table contrasts the figures of the Budget Estimate for 1891-92 with those of the Budget Estimate for 1890-91 —

		1890-91	1891 92	1891 92 better than 1890-91	1891-92 worse than 1890-91
REVENUE					
India . . .	Rx	84,576,100	85,729,500	1,153,400	
England .	£	245 500	212,600		32,900
Exchange . .	Rx	110,500	83,200		27,300
TOTAL	Rx	84,932,100	86,025,300	1,093,200	
EXPENDITURE					
India—					
Imperial, Provincial, and Local	Rx	62,335,700	64,516,000	.	2,180,300
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—757,700	—828,400	70,700	
England	£	15,919,800	15 972,100		52,300
Exchange .	Rx	7,163,900	6,250,000	913,900	
TOTAL	Rx	84,661,700	85,909,700		1,248,000
SURPLUS	Rx	270,400	+115,600		154,800

1891-92 Revenues: India

21 The Revenue in India is expected in 1891-92 to exceed the Budget Estimate for 1890-91 by Rx 1,153,400 This is the net result of increases under most of the heads of revenue, counterbalanced by decreases in a few heads

The more important increases are—

	Rx
Land Revenue	524,900
Salt	110,000
Stamps	113,300
Excise	109,200
Provincial Rates	181,500
Customs	139,800
Assessed Taxes	51,600
Forests	96,700
Interest	64,700
State Railways	882,700
Irrigation	125,600

While the only important decreases are—

	Rx.
Opium	609,900
XXIV—Exchange	402,100
Guaranteed Railways	162,000
Army	176,000

Heads of Revenue in India in which increases are expected

22 The more important heads under which an improvement is expected will be noticed in Section IV, and it will be sufficient to say here that excepting Land Revenue, Provincial Rates, Interest, and State Railways, the increases anticipated are normal improvements in revenue Most of the increase in Land Revenue and Provincial Rates is due to Settlement and Survey Operations Rx 38,025 of the increase under Interest is due to the increase of the Paper Currency investment by one crore The inclusion of the gross receipts of the South Indian Railway, which became a State Railway on 31st December 1890, for twelve instead of three months, and of those of the Bengal and North-Western Railway in consequence of its being now worked as one undertaking with the Tirhoot Railway, and the completion of the Bengal-Nagpur Railway, account for the whole of the increase in State Railway Revenue The failure to realise the increase in Railway Revenue, which was expected in 1890-91, renders it unsafe to estimate for an increase, as compared with the Budget of 1890-91, in Railway receipts

Heads of Revenue in India in which decreases are expected

23 The fall in the Opium Revenue in Bombay, Rx. 200,000, is due to the reduction of the duty on Malwa Opium, and in Bengal, Rx 416,000, to the fall in price of Bengal Opium

The falling-off in the receipts under XXIV—Exchange is due partly to the rate of exchange assumed for 1891-92 being higher than that assumed last March for 1890-91, and partly to the capital transactions of the Railways in connection with which these receipts mainly arise being smaller

The larger part of the decrease under Guaranteed Railways is nominal, being due to the transfer of the South Indian Railway to the category of State Railways The remainder occurs on the Great Indian Peninsula Railway, the traffic on that line has been so slack this year that it is not deemed safe to estimate as high a revenue for 1891-92 as was taken for 1890-91

The decrease under Army is due to the cause mentioned in para 12

1891-92 Revenue in England.

24 The Revenue in England is expected to be less than the Budget Estimate of 1890-91 by £32,900 This is due to the fact that it is not expected that the Secretary of State will be able to make temporary loans to the same extent as this year

The diminution in the receipts from Exchange on sterling Revenue is due chiefly to the rate of exchange for 1891-92 being taken at a higher rate than for 1890-91

1891 92 Expenditure in India Heads in which the expenditure is expected to be more than that estimated for 1890-91

25 The expenditure in India in 1891-92 is expected to be Rx 2,180,300 more than that estimated for 1890-91 The more important increases are —

	Rx
Land Revenue	174,200
Forests	58,700
Law and Justice—Courts	83,200
Scientific and Minor Departments	106 600
Protective Railways	975 000
Construction of Railways (charged to Revenue)	205 700
State Railways—Working Expenses	558,200
Railway Interest on Debt	132,000
Irrigation, Minor Works	99,200
Civil Works	438,700

The increase under Land Revenue occurs in Madras, Upper and Lower Burma, Bengal, and Bombay Of the increase in Madras, Rx 80,900, the sum of Rx 65,000 is Local, caused by larger allowances to District and Village Officers, and the rest is due to the intended appointment of additional Subordinate Magistrates to relieve Tahsildars of Magisterial work, and to the increase of the staff of the Department of Land Records and Agriculture The increases in Upper

D

Burma, Rx 31,400, and Lower Burma, Rx 10,800, are mainly for Surveys, which will ultimately prove remunerative, the charges for collection also rising with the receipts In Bengal, the increase of Rx 26,900 is mainly for Survey and Settlement, the charges for the improvement of Government estates being also raised The increase of Rx 17,100 in Bombay occurs in the Department of Land Records and Agriculture and its subordinate establishments

The increase under Forests follows the extension of the operations of the Department, about Rx 20,000 of it being, however, due to a re-organisation of the staff of the Department which has been deemed necessary for its proper working and extension The Revenue is expected to increase more than the Expenditure

The increase under Law and Justice is caused by larger establishments being required for the prompt dispensation of justice

The Census charges account for the increase under Scientific and Minor Departments These are estimated to amount to Rx 188,000 in 1891-92 against Rx 85,000 in the Budget of 1890-91 (the latter being reduced in the Revised to Rx 71,700) The corresponding charges of the last Census in 1881 were—

in 1880-81 . .	Rx 30,198
in 1881-82 .	Rx 158,640

The total cost of the Census of 1881 amounted to Rx 220,241 The estimate of the total cost of the present Census is about Rx 270,000

The increased expenditure on Protective Railways is a consequence of the decision of the Government, as explained in para 16 of Part I, to restore the Famine Grant to the full original amount of Rx 1,500,000 The Famine Grant was partially restored last year and a part of the increase of Rx 975,000 under Protective Railways is counterbalanced by a reduction of Rx 524,500 under Reduction of Debt it has been decided to devote the Grant to the construction of Protective Railways rather than to direct reduction of debt

The increase under Construction of Railways, not charged to the Famine Grant or to Loans, is Provincial and Local, and is for the Haiderabad-Umarkot Railway in Bombay, and the Mayaveram-Mutupet Railway in Madras

The increase in the working expenses of State Railways is due to the transfer of the South Indian Railway to the State, to the inclusion under this head of the Bengal and North-Western Railway, and to the larger mileage of the Bengal-Nagpore Railway

The larger interest charges for Railways are due to the increase in Capital Expenditure during the year This increase in the charge for interest represents a transfer from the interest on Ordinary Debt, which is estimated to be less in 1891-92 than the Budget Estimate for 1890-91 by Rx. 197,700 Of this reduction Rx 41,566 represent the gain next year by the conversion operations mentioned in paragraph 16, and the remainder is due to the transfers from Ordinary to Public Works Debt

The increase under Irrigation, Minor Works, occurs in Burma, Upper and Lower, and the Punjab

The increase under Civil Works occurs in the Provincial and Local section of the Accounts, and indicates that the resources at the disposal of the Provincial Governments have increased.

1891-92 Heads of expenditure in India in which the expenditure is expected to be less than the Estimate of 1890-91

26 The only important decreases of expenditure in India are—

	Rx
Interest on Ordinary Debt .	197,700
Reduction of Debt	524,500
Army . .	240,500
Special Defence Works	65,800

The first two are explained above in the portions of the preceding paragraph relating to Protective Railways and Railway interest charges

The decrease under Army is due mainly to the rise in the rate of exchange, for the conversion into rupees of the pay of the British troops, and to less expenditure being expected on Frontier expeditions and on preparations for speedy mobilization

A smaller grant for Special Defence Works has been given in 1891-92 than in 1890-91, because experience shows that the works cannot be carried out so fast as has been assumed in past years.

Adjustment of Provincial Balances

27 The increase in the deductions shown in the table in paragraph 20 on account of the "Adjustment of Provincial and Local Surplus or Deficit" is due to the Provincial Governments proposing to spend from their accumulated balances next year somewhat more than what they proposed to spend this year

1891-92 Sterling expenditure in England

28 The increase in the Expenditure in England, as shown in the table in paragraph 20, is £52,300 The important heads of increase are—

	£
Marine	64,300
Superannuations	71,500
Interest on Debt, State Railways	140,500

and of decrease—

Interest on Ordinary Debt	75,100
Guaranteed Railway—Interest	222,100

Heads of expenditure in England in which increases are expected

29 The increase under Marine is in consequence of the proposed payment of a subsidy of £60,000 to the Admiralty for manning and maintaining Indian Government Defence vessels This represents the cost of the officers and men required to man the two turret ships, the two gun-boats, and the seven torpedo boats which have been constructed to aid in the defence of the Indian Ports It was at first proposed to man these vessels from the Indian Marine establishments, but it was ultimately decided that it was preferable that the Royal Navy should furnish the officers and men required, and that a subsidy should be paid to the Admiralty

The increase under Superannuations is due to the grant of a minimum rate of exchange of 1*s* 9*d* for the payment of pensions fixed in rupees, and to the increase of the pension list

The interest on the stock issued to provide funds for the purchase of the South Indian Railway accounts for the increase under State Railway Interest

Heads of expenditure in England in which decreases are expected

30 The decrease in the interest on Ordinary Debt is due to transfers to the Railway Debt

The decrease under Guaranteed Railway Interest is caused by the purchase by the State of the South Indian Railway

1891 92 Exchange on sterling expenditure

31 The saving of Rx 913,900 in the Exchange on Expenditure in England is explained by the difference in the rate of exchange adopted in the two years, namely, 1*s* 5·25*d* as against 1*s* 4 552*d*

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE

32 The Estimates of Land Revenue for 1890-91 and 1891-92 and the

actual receipts for the three preceding years are shown in the following statement —

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Esti mate, 1890-91	Revised Esti-mate, 1890-91	Budget Esti-mate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue including that due to Irrigation	23 791,847	23,657,445	24,671 165	24,562,500	24,635,500	25,155,500
Expenditure	3,486,685	3,513 957	3,624,194	3,713,400	3,703,900	3,887,400
Net	20,305,162	20,173,488	21,046,971	20,849,100	20,931,600	21,268,100

These figures show that the rise in this most important Revenue head continues The Revised Estimate of Revenue for 1890-91, though it is higher than the Budget Estimate, is not quite equal to the specially high Actuals of 1889-90, but the Budget Estimate for 1891-92 exceeds that for 1890-91 by Rx 593,000

The Land Revenue in Bengal, Assam, and the small tracts administered directly by the Government of India is practically stationary In all the other provinces it is increasing, and notably in Burma, the North-Western Provinces and Oudh, Bombay, and the Central Provinces

In Lower Burma an increase of Rx 65,000 over the Budget of 1890-91 is expected in 1891-92, of which Rx 48,000 is anticipated in the Revised Estimate Of the total increase about Rx 30,000 is due to increased rents for fisheries, and the remaining Rx 35,000 is caused by the extension of surveys and the consequent assessment of lands which have hitherto escaped payment of revenue

In Upper Burma the increase anticipated is Rx 81,000, of which Rx 56,000 will be secured in the present year according to the Revised Estimate The restoration of order, survey and assessment operations, and more efficient administration, account for the improvement After 1891-92 the increase is expected to be at a still higher rate as settlements are completed

The increase expected in the North-Western Provinces and Oudh is Rx 195,800, of which Rx 100,000 in round numbers is due to settlement operations, and the remainder to the collection of arrears for the current year, in which the Revised falls short of the Budget Estimate

For Bombay the increase is Rx 148,400, of which Rx 137,000 will be secured in the present year according to the Revised Estimate The causes are Survey Settlement operations and the opening of irrigation works.

In the Central Provinces an increase of Rx 28,500 is anticipated The cause is the progress of Settlement operations

OPIUM

33 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts 1889-90	Budget Esti mate, 1890-91	Revised Esti mate, 1890-91	Budget Esti mate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	8,515,462	8,562,319	8,583,056	8,203,300	7,875,000	7,593,400
Expenditure	2,424,575	2,597,905	1,605,107	2,304,800	2,194,700	2,274,600
Net	6,090,887	5,964,414	6,977,949	5,898,500	5,680,300	5,318,800

The fluctuations in the figures of Revenue, of Expenditure, and of net Revenue indicate the difficulty of framing accurate estimates under this head

The receipts in Bengal in the current year will be Rx. 132,300 less than was estimated last March The prices realized at the monthly sales have fallen during the year, from an average of R1,074 a chest at the sale of April last to an average of R1,001 at the sale of the current month

The receipts in Bombay will also be less this year than was expected This is due, to a small extent, to the number of chests exported having been smaller than the estimate made in March last, but chiefly to the reduction of duty from R650 to R600 a chest in July last This reduction appeared necessary in view of the great competition in China of the indigenous drug.

The expenditure consists chiefly of payments for the Opium crops in the Behar and Benares Agencies As the crop of the current year has proved to be a smaller one than was expected when the last Financial Statement was prepared, the expenditure this year will be Rx 110,000 less than the estimate The estimate of expenditure for next year is taken lower than that for 1890-91 by Rx 30,200.

If the forecast of the crop proves correct, the Opium Reserve will stand as follows —

31st December 1891	chests	18,770
31st „ 1892	„	18,300

SALT

34 The figures of Revenue and Expenditure are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	6 6/0,728	7,675,634	8,187,739	8,233,500	8,453,200	8,343,500
Expenditure	410,704	412,979	412 766	453,000	437,700	466,900
Net	6 260 024	7,262,655	7,774 973	7,780,500	8,015,500	7,876,600

The Revised Estimate for this year is Rx 219,700 higher than the Budget Estimate The Estimate for next year is only Rx 110,000 higher than the Budget Estimate of this year It is necessary to take the receipts for next year somewhat lower than they are now expected to be in the current year, because the cash receipts in Madras have been unduly raised this year, owing to the purchasers having availed themselves to a much smaller extent than usual of the permission to defer payment of duty for six months on lodging security

35. The subjoined table gives the consumption of salt in maunds in each year since 1882 83

Years	Total consumption of salt	Total consumption excluding Burma	Total consumption excluding Burma, Trans-Indus and other lightly taxed salt
1882-83	29,848,273	28,719 755	28,140,182
1883 84	30,724,745	29,338,652	28,801,485
1884-85	33,034,081	31,347,056	30 629,054
1885-86	31,729,313	30,606,425	29,937,701
1886-87	33,772,033	32,198,347	31,496 564
1887-88	33,117,827	31,186,605	30,478,060
1888-89	31,394,857	31,080,704	30,306,800
1889 90	33,086,400	31,896 631	31,068,494
1890-91	33,141,000	31,710,000	31,004,000

For the year 1890 91 these figures are based on the actual consumption of salt to the end of February 1891, for March an estimate is made based on the experience of past years

36 Excluding Burma, where the rate of duty is only R1 per maund, the consumption of the current year promises to be slightly below that of 1889-90 It is also less than that of 1886-87, and it is only a little more than one per cent in excess of the consumption of 1884-85, a year in which the consumption was distinctly above the average of the time Including Burma the consumption of this year will be only fractionally in excess of that of 1889-90, and the consumption of that year was also only a trifle more than that of 1884-85

STAMPS

37 The figures are—

	Accounts, 1887-88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	3,876,298	3,9-7,088	4,087,908	4 034 900	4,096,100	4,148,200
Expenditure	163,414	154 172	134,373	14 ,100	132,000	132,400
Net	3,712,884	3,77- 916	3,953,535	3,891,800	3,964 100	4,015,800

Revenue tends steadily to increase under this head

EXCISE

38 The figures are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts 1889-90	Budget Estimate, 1890 91	Revised Estimate, 1890-91	Budget Estimate 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	4,534,6 5	4 705,346	4 891 894	4,844 500	4,923,700	4 953,700
Expenditure	127,6-8	137,941	156,739	172,600	176,800	188,700
Net	4,407,577	4,567,405	4,735 155	4 671,900	4,746,900	4,765,000

The Revenue from Excise continues to increase, the increase is the consequence partly of general prosperity and partly of more efficient administration resulting in the diminution of illicit practices and the consequent levy of duty on a larger proportion of the total amount of spirit and drugs consumed in India The Province in which the increase of Revenue is the largest is Madras, which is also the Province in which the administration has been described as the most efficient and the best adapted to secure the objects to which the administration should be directed

CUSTOMS

39 The figures are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,348 837	1,332,784	1,506,686	1,561,100	1,722,500	1,700,900
Expenditure	134 891	133 897	135 021	138,600	136,600	140,600
Net	1,213,946	1,198,887	1,371,665	1,422,500	1,585,900	1,560,300

The Revenue in the current year is now expected to be considerably higher than the Estimate made last March The improvement occurs chiefly in Burma and Bengal, there being a smaller increase in Bombay and a decrease in Madras The increases occur, in Burma entirely, and in Bengal chiefly, under Exports The rice harvest has been good in both these Provinces, and there has been a very active demand for export, mainly in consequence of the failure of the rice crop in Japan, which, in ordinary years, competes with Indian rice in the European and American markets It is considered safe to anticipate that most of the increase secured this year will be retained next year, and the Revenue for 1891-92 has been estimated at only Rx 21,600 less than the Revised Estimate for 1890-91

For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

	1886-87	1887-88	1888-89	1889-90	1890-91
	Rx	Rx	Rx	Rx	Rx
Arms &c	18,500	18,200	20,200	19,500	23,556
Malt Liquor	8,600	10,400	12,700	13,900	15,863
Cider and other fermented Liquors	100	100	100	200	150
Spirits	350,900	375,800	405,500	403,100	446,364
Wines &c	38,500	42,500	41,100	40,200	43,025
Petroleum			97,100	131,200	128,182
TOTAL	416,600	447,000	576,700	608,100	657,140

In the export revenue there has been a considerable increase in the ten months of the present year The figures are —

	Rx
1886-87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000
1890-91	616,177

The increase of the duty realised on spirits deserves notice It is due to the enhancement of the duty mentioned in paragraph 29, Part II of the Financial Statement of last March The quantity imported has slightly decreased, being 883,135 gallons in the past ten months of this year as compared with 885,088 gallons in the same period of 1889-90

ASSESSED TAXES

40. The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate 1890-91	Revised Estimate 1890-91	Budget Estimate 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,431,436	1,520,940	1,595,274	1,558,700	1,603,500	1,610,300
Expenditure	28,679	27,128	27,681	31,200	29,500	31,600
Net	1,402,757	1,493,812	1,567,593	1,527,500	1,574,000	1,578,700

FORESTS

41 The figures are—

	Accounts, 1887 88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx.
Revenue	1,124,125	1,349,047	1,486,303	1,414,400	1,451,200	1,511,100
Expenditure	719,794	792,000	780,035	847,900	812,800	905,700
NET	404,331	557 047	706 268	566 500	638,400	605,400

The gross revenue and the surplus in 1889-90 were exceptionally high, for the reasons, affecting Burma chiefly, mentioned in the Financial Statement of March last Though not so high as in that exceptional year, the amounts taken for the Revised Estimate of 1890-91 and for 1891-92 indicate the continued progress of the Forest Administration The surplus for 1891-92 would have been higher had it not been that an increased expenditure of over two lakhs of rupees has been sanctioned for a reorganisation of the Forest staff, deemed necessary to ensure more efficient working and the proper development of Forest operations

INTEREST

42 The Interest receipts since 1887-88 are shown below—

	Accounts 1887 88	Accounts, 1888 89	Accounts, 1889 90	Budget Estimate, 1890-91	Revised Estimate 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
REVENUE—						
India	652,853	643,310	676,703	700,000	705,500	764 700
England £	65 978	135,477	135,633	62,000	166,000	30,000
Exchange	27,724	63,035	60 865	27,900	53,900	11,700
TOTAL	746,555	841,822	873,201	789,900	925,800	806,400

These receipts arise in India partly from the Paper Currency investment and partly from the loans and advances made by the Government to Municipalities, cultivators, &c, and in England from the temporary investments of the cash balance of the Secretary of State

It will be seen that the receipts in India are slowly progressive The increase in recent years is largely due to the development of the policy described in paragraphs 114 to 118 of the Financial Statement for 1889-90, under which loans and advances are made for the benefit of cultivators and public bodies through the Local Governments, who are responsible for the ultimate recovery of the amounts Of the increase of Rx 64,700 anticipated in 1891 92, Rx 38,025 is due to an additional crore of the Paper Currency reserve having been invested in Government securities in the current year in accordance with the Notification in the Finance and Commerce Department, No 5900, dated 19th December 1890.

The receipts in England are variable, and depend on the state of the Secretary of State's cash balance in London In the present year his cash balance was high, and he was able to make temporary loans at higher rates of interest

and to a larger extent than was anticipated when the Budget Estimate was framed Hence the increase of the Revised over the Budget Estimate A lower estimate of receipts from this source has been taken by the Secretary of State for next year

43 The Expenditure on Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881 82 —

Year	India	England	Exchange	TOTAL
	Rx	Rx	Rx	Rx
1881-82	1,827,369	2,513,126	518,461	4,858,956
1882-83	1,718,857	2,481,978	569,349	4,770 184
1883-84	1,516,887	2,447,3[illegible]	559 241	4,523,461
1884-85	1,371,347	2,612,657	634,855	4,618,859
1885-86	1,136,962	2,429,243	764,656	4,330,861
1886-87	736,495	2,597,193	976,715	4,310,403
1887-88	662,025	3,365,509	1,414,220	5 441,754
1888-89	811,191	2,662,331	1,238,737	4,712 259
1889-90	760,375	2,402,478	1,078,110	4,240,963
1890-91, Budget	696,600	2,482,600	1,117 100	4,296,300
1890-91, Revised	834,800	2,513,100	816,800	4,164,700
1891-92, Budget	517,600	2,407,500	942,100	3,867,200

The steady reduction in the ordinary Interest charges in India shown in the above table is explained by the fact that the Expenditure on Railways and Irrigation Works not charged against Revenue has for many years exceeded the amount borrowed in India, and the excess is every year transferred from the Ordinary to the Public Works portion of the Public Debt, thus reducing the Ordinary, and increasing the Public Works Interest charges The effect of this cause on the years 1890-91 and 1891-92 is much increased, in consequence of no loan having been required in 1890-91, and it being anticipated that none will be required in 1891-92

The increase shown in the Revised, as compared with the Budget, Estimate, of 1890-91, is due to the conversion operations undertaken in India this year, as explained in paragraph 16 Of the decrease in 1891-92 the sum of Rx 41,566 is due to the result of those operations as mentioned in that paragraph

With regard to the sterling expenditure in England, it may be said that the ordinary interest charges have for many years remained stationary, except for two causes, namely,—

(1) the additional Interest charges incurred by the Public Works Loan having been raised in England instead of India in 1885-86 and in 1886-87, and

(2) the saving secured by the conversion operations of 1887-88, which increased the charges of that year, but reduced those of all future years

The Secretary of State does not now borrow in England for ordinary purposes, and the other variations in the Sterling Ordinary Interest charges are temporary only, being caused by the loans raised in England for Railways, or portions of them, being raised sometimes a little before they are required and treated as ordinary debt till they can be transferred to the Railway Revenue Account The discount on the loan raised for the purchase of the South Indian Railway explains the excess of the Revised over the Budget Estimate of the current year The decrease in the Budget Estimate of 1891-92, compared with that for 1890-91, is explained by the transfer during this year of

portions of the loan for the purchase of the South Indian Railway from Ordinary Debt to the Railway Debt

POST OFFICE

44 The figures are—

	Accounts, 1887-88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,214 196	1,281,540	1,301,247	1,386 200	1,393,800	1 423,900
Expenditure	1,375,201	1,342,452	1,376,619	1,419,900	1,399,900	1,459,000
Net Expenditure	161,005	60,912	75,372	33,700	6,100	35,100

The Revenue increases steadily, and the net cost of the Department, as shown in the Accounts, is being reduced It is now expected that the Revenue for 1890-91 will be greater and the Expenditure less than was estimated last March The increase in the net cost for 1891-92, as compared with the Revised Estimate for 1890-91, is due to the reductions in the rates of Foreign Postage The rate for letters to the United Kingdom was reduced from 1st January of this year from 4½ annas to 2½ annas this involves a sacrifice of about Rx 30,000 a year The rate for letters to almost all other Foreign Countries, notably Australia, the Continent of Europe, and America will be reduced to 2½ annas from 1st April next the cost of this is estimated at Rx 4,500 when this change is made, the rate of postage from India to all Foreign Countries, with a few unimportant exceptions, will be a uniform rate of 2½ annas The rate of postage to and from Aden will be reduced to the ordinary Indian inland rate from 1st April

TELEGRAPH

45 The figures for the Capital Account and the Revenue Account of the Telegraph Department are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Telegraph Capital Account—						
Receipts	231	1 191				•
Expenditure	256,338	158,858	162,080	222,300	195,800	190,600
Net Expenditure	256,107	157,667	162,080	222,300	195,800	190,600
Telegraph Revenue Account—						
Revenue	763,655	740,957	766,865	793,200	781,700	779,500
Expenditure	530,289	545,234	569,275	578,200	585,700	601,800
Net Receipts	233,366	195,723	197,590	215,000	196,000	177,700

The decrease in net receipts anticipated this and next year is due to the reduction of the transit rates on foreign messages passing through India from

75 to 35 centimes a word. This reduction was settled at the recent Telegraph Conference in Paris At the Conference slight reductions were also agreed to in the Indian terminal rate on messages from certain countries, and in the rate on messages from all countries to Ceylon, but these are of less importance

MINT

46 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	251,464	221,138	269,512	244,000	364,000	266,300
Expenditure	94,001	99,967	120,530	108,200	126,400	116,700
Net	157,463	121 171	148,982	135,800	237,600	149 600

The Receipts and, in a less degree, the Expenditure of the Mint fluctuate considerably The Revenue and Expenditure will be specially high in the current year, owing to the unprecedentedly large coinage The large imports of bullion this year came chiefly from China, the Straits Settlements, Australia, and Austria The Estimate for 1891-92 does not assume the continuance of this high rate of coinage The value of silver bullion presented at the Mints for coinage has been as under in the last few years —

	R
1884 85	5,610,880
1885-86	8,838,580
1886-87	3,822,170
1887-88	7,135,860
1888-89	6,550,852
1889-90	7,724,738
1890-91 (partly estimated)	12,750,000

CIVIL DEPARTMENTS

47 The receipts appertaining to the group "Civil Departments" are not important The following table gives the Expenditure under the several heads composing the group —

	Accounts, 1887 88.	Accounts, 1888 89	Accounts, 1889 90	Budget Estimate 1890-91	Revised Estimate, 1890-91	Budget Estimate 1891-92
	Rx	Rx,	Rx	Rx	Rx	Rx
General Administration	1,769,935	1,745,156	1,759,193	1,769,400	1 741,300	1,763,800
Law and Justice { Courts	2,651,051	2,694,252	2,716,275	2,759 900	2,752 200	2,844 200
Law and Justice { Jails	771,872	834,183	857 691	887 900	881,500	916 100
Police	3,693,621	3,754,294	3,887,564	3 949,200	3,825 000	3,938,500
Marine (including River Navigation)	670,845	578,284	657 865	619,200	580 400	710 600
Education	1,291,811	1,293 660	1,316,286	1,395,800	1,302,300	1 426 900
Ecclesiastical	150,122	156,856	161,068	167,200	166,200	169 900
Medical	764,945	772,233	785 243	810,300	802,500	833 100
Political	684 660	756,193	655,254	731,100	805,100	764 800
Scientific and other Minor Departments	448,502	428,432	438,967	506,800	480,700	608,600
Total	12,906,364	13,013,543	13,235,406	13,596,800	13,397,200	13,976,500

The increase in the Budget Estimate of 1891-92 in the expenditure on Courts of Justice, occurs mainly in Bengal, the North-Western Provinces and

Oudh, and Madras In Bengal the increase is due to the necessity of appointing additional Subordinate Judges and Munsiffs The increase in the North-Western Provinces and Oudh is due to a general re-organisation of the Judicial and Revenue staff, resulting in an increase of the former the re-organisation does not involve any increase of expenditure on the whole In Madras the increase is due to the appointment of addititional Subordinate Magistrates mentioned in paragraph 25

The increased expenditure on Jails—chiefly in Bengal—occurs under Manufactures, and is, to nearly the whole extent, counterbalanced by increased receipts

The reduction of the expenditure under Police in the Revised Estimate of 1890-91 is due, as explained in paragraph 15, partly to the reduction of three battalions of Police in Upper Burma, and partly to schemes of improvement and re-organisation for which grants were made not having been brought into operation In 1891-92 a saving of Rx 90,000 is expected in Upper Burma Almost the whole of this saving is counterbalanced by certain Local Governments having again made provision for schemes for improving the organisation and working of the police

The increase in 1891-92 in Marine Expenditure is explained in paragraph 29

The expenditure on Education and under Medical increases steadily from year to year

The explanation of the excess of the Revised Estimate under Political over the Budget Estimate of 1890-91 and the reduction of part of that excess in 1891-92 is given in paragraph 16

The variations in the figures for Scientific and Minor Departments in 1890-91 and 1891-92 are explained by the Estimates of the cost of the Census

FAMINE RELIEF AND INSURANCE

48 The figures are—

	Accounts, 1887-88	Accounts, 1888 89	Accounts, 1889-90	Budget Estimate 1890 91	Revised Estimate, 1890-91	Budget Estimate 1891-92
EXPENDITURE	Rx	Rx	Rx,	Rx	Rx	Rx
Famine Relief	402	7,799	68,288	10,500	8,000	3,000
Construction of Protective Railways						975,000
Construction of Protective Irrigation Works	91,006	70,537	71,457	65,000	75,600	65,000
Reduction of Debt			460,255	524,500	516,400	
TOTAL	91,408	78,336	600,000	600,000	600,000	1,043,000

The important changes affecting this head of Expenditure are explained in paragraph 16 of Part I of this Statement, and paragraphs 14 to 20 of the Financial Statement of last March

The total of the Famine Relief and Insurance Grant in the Revised Estimate agrees with that of the Budget Estimate for 1890-91.

With the addition of the net charge (Rx 457,000) on account of the Bengal-Nagpur and the Indian Midland Railways—see paragraph 18 of Part I of the Financial Statement for 1890-91—the grant for 1891-92 will be raised to its original amount of Rx 1 500,000

RAILWAYS

49 The following table shows the main features of Railway working since the year 1887-88 —

	Revenue							Expenditure					
	Actuals 1887 88	Actuals 1888 89	Actuals 1889 90	Budget 1890-91	Revised 1890 91	Budget 1891 92		Actuals 1887 88	Actuals 1888 89	Actuals 1889 90	Budget 1890 91	Revised 1890 91	Budget 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx		Rx	Rx	Rx	Rx	Rx	Rx
	14 533 033	15 520 350	16 605 177	17 151 100	17 005 100	17 872 100	India	8,87 477	9 171 938	10 331 564	10 727 900	10 458 900	11 457 600
	230	230	293	200	900	200	England	5 399 392	5 652 240	5 609 417	5 717 200	5 702 300	5 690 000
	97	107	131	100	300	100	Exchange	2 268 877	2 629 890	2,517 221	2 572,800	1,851 200	2 226 500
Loss on the Railway Account	2,122 386	2 233 372	1,852 601	1 866 500	1 006 800	1 501 700							
TOTAL	16 655 746	17 754 088	18 458 20	19 017 900	18 014 400	19 374 100		16 655 746	17 754 088	8 158 202	19 017 900	18 014 400	19 374 100

50 It will be seen that the net loss on the Railway Account, which was estimated in the Budget of the current year at Rx 1,866,500, is in the Revised Estimate placed at only Rx 1,006,800 Of this improvement (Rx 859,700) no less than Rx 712,700 is obtained from the rise in Exchange, which reduces the equivalent of the sterling payments of interest in England *Railways in 1890 91*

The Miscellaneous Railway Expenditure—principally Expenditure on surveys—is now expected to be greater than the Budget Estimate by Rx 42,100

The gross traffic receipts of State lines are expected to be less than the Estimate by Rx 172,500, but, on the other hand, the working expenses are less by Rx 233,900, giving a net improvement of Rx 61,400

The gross receipts of the Guaranteed lines will be Rx 48,300 less than the Estimate, but the Expenditure, including the payment of surplus profits, will be reduced by Rx 131,200, giving a net improvement of Rx 82,900

51 Whilst the net result is thus in fairly close approximation to the Budget Estimate, there have been some noticeable variations in particular lines. *State Railways 1890-91*

The earnings of the East Indian Railway are now expected to be lower than the Estimate by Rx 110,000, but this will be more than covered by estimated savings in Expenditure of Rx 155,000 The receipts in the earlier part of the year were lower than usual, but the traffic has recently revived and the variation is small considering the magnitude of the figures involved The decrease in Expenditure is due mainly to smaller maintenance charges, to the postponement of renewals of engines, and, to a small extent, to reductions in establishment

A falling-off has occurred in the Rajputana-Malwa traffic of Rx 95,000 On the Oudh and Rohilkhand Railway a decrease has occurred, due to no little extent to the very heavy floods that breached the line

The Indian Midland progresses far more slowly than might have been reasonably anticipated but the Burma lines continue to improve, and the Eastern Bengal has had the most favourable season on record owing to large carriage of jute, and to a pilgrim passenger traffic of almost unprecedented magnitude in February

From the 1st July the Tirhoot State Railway was handed over to the Bengal and North-Western Railway Company under a working contract, and from that date the transactions of the combined undertaking have been classed under State Railways

The South Indian Railway was purchased by the State on 31st December last, and, together with the lines hitherto known as the Villupuram-Guntakal and Cuddapah-Nellore, handed over to a new Company (which is also a shareholder in the combined undertaking), to complete and work

Guaranteed Railways, 1890-91

The earnings of the Great Indian Peninsula Railway will be less than the estimate by Rx 108,800, owing to a moderate traffic in the earlier months of the year, but its expenses, including payment of surplus profits, will be less by Rx 124,200, giving a net result in close approximation to the Estimate

The Madras lines continue steadily to improve

Railways in 1891-92

52 Excluding Exchange, on which account a sum of Rx 373,500 is provided in excess of that entered in the Revised Estimate, the net result on Railway Account for 1891-92 is Rx. 121,400 worse than the Revised Estimate of the current year—a result which may be briefly ascribed to the increase in the charges for interest being slightly more than the increase in the net earnings, and to larger payments on account of surplus profits owing to the brisk traffic in the closing months of the current year

State Railways, 1891-92

In 1891 92 the gross receipts of State Railways are estimated at Rx 1,055,200 higher than the Revised, but of this it is estimated that Rx 500,000 are due to the inclusion for 12 instead of 3 months of the South Indian Railway, and Rx. 80,000 to the inclusion for 12 instead of 9 months of the Bengal and North-Western Railway

The most noticeable increases occur on the Bengal-Nagpur—Rx 130,000, Indian Midland—Rx 55,000, Southern Mahratta—Rx 40,000, and Burma Railways—Rx 20,000, all due to the usual growth of traffic on lines recently opened and on the East Indian Railway—Rx 80,000, Oudh and Rohilkhand Railway—Rx 55,000, Rajputana-Malwa Railway—Rx. 50,000, North-Western Railway—Rx. 50,000 On the other hand, it has been thought desirable to reduce the Estimate for the Eastern Bengal Railway by Rx 65,000, as the traffic in the current year has been abnormally good

Guaranteed Railways, 1891-92

The net traffic receipts of Guaranteed Railways are taken at Rx 187,900 below the Revised Estimate This is primarily due to the removal of the South Indian Railway from the category of Guaranteed Railways A slight improvement is expected on the Great Indian Peninsula and Bombay, Baroda and Central India Railways but, on the other hand, the working expenses show a slight increase, and the payment of surplus profits will be higher on account of the present heavy traffic

IRRIGATION

53 The Irrigation Revenue makes satisfactory progress The figures are —

	Actuals, 1887 88.	Actuals, 1888-89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1,714 274	1,900,718	1,991,078	2,035 000	2,171,200	2,160,600
Expenditure	2,461,646	2,622,964	2,652,707	2,739,400	2,762,800	2,883,100
Net expenditure	747,372	722,246	661,629	704,400	591,600	722,500

In the current year the improvement in Revenue is chiefly due to increased irrigation from the Western Jumna and Sirhind Canals in the Punjab, and from the Ganges Canal in the North-Western Provinces There is also an increase in the share of land-revenue due to irrigation in the North-Western Provinces and Oudh, and in Madras, owing in the former to the re-settlement of the Bulandshahr District and in the latter to the extension of irrigation in the Godavari and Kistna Deltas

The Budget allows for the general expansion of the operations of the Department But it has been necessary to reduce the estimate of receipts

in the North-Western Provinces and Oudh and in the Punjab, where the season of 1890-91 was unusually favourable for irrigation

Special repairs to the Ganges Canal, larger expenditure on the Gokak Canal in Bombay, and the strengthening of the Irrawaddy and Sittang embankments in Lower Burma, counterbalanced by a decrease in the expenditure on the Hidgellee Tidal Canal in Bengal, account for the increase in Expenditure in the current year

In the Budget the increase in Expenditure is chiefly due to larger allotments to Upper and Lower Burma, and to provision having been made for the construction of a canal from the Kabul river in the Punjab

The charges for interest have increased in consequence of additional capital outlay

BUILDINGS AND ROADS

54. The Estimates are —

REVENUE

	Actuals, 1887-88	Actuals, 1888-89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Military and Civil Works	592,338	604,753	650,398	589,400	637,700	597,100

EXPENDITURE

	Actuals 1887 88	Actuals, 1888-89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891-92
	Rx	Rx	Rx	Rx	Rx	Rx
Military Works	1,232,000	1,108,206	1,138,463	1,160,700	1 220 400	1,130,300
Civil Works	4,218,989	4,202,526	4,273,726	4,556,600	4,601,600	4,978,800

The expected improvement in Revenue in the Revised Estimate is due to increased receipts from Military Buildings and to the sale of a portion of the Custom House at Calcutta to the East Indian Railway for Rx. 31,700, and to the transfer of the Lock Hospital and site at Rangoon to the Burma State Railway at a valuation of Rx. 9,800 The excess of the Military Works Expenditure in the Revised, as compared with the Budget Estimate, is explained in paragraph 16.

By far the greater portion of the Civil Works Expenditure is Provincial and Local The Imperial share is Rx 734,300 in the Revised Estimate, and a large portion of this, Rx 290,000, is for Buildings and Communications in Upper Burma, and Rx 12,500 is for Buildings and Roads in Zhob

The outlay from Local Funds amounts to Rx 1,646,500, and from Provincial, to Rx 2,220,800

The Provincial Expenditure depends to a great extent on the state of the Provincial balances The increase in the total grant for next year is considerable and occurs chiefly in Bengal, the North-Western Provinces and Oudh, and Madras, a special expenditure of Rx 20,000 in the Punjab for the reconstruction of the Lawrence Military Asylum at Sanawar is also included

The figures for Provincial Expenditure on Civil Works are —

	Actuals, 1887-88	Actuals, 1888-89	Actuals, 1889-90	Revised, 1890 91	Budget 1891-92
	Rx	Rx	Rx	Rx	Rx
Provincial Civil Works outlay	1,732,667	1,814,931	1,945,626	2,220,800	2,574,200

ARMY

General examination of the increase of Military Expenditure in recent years

55 As Military expenditure accounts for a large portion of the total increase in the expenditure of the Government of India in recent years, it may be useful to prefix to the notice of the Estimates of 1890-91 and 1891-92 under this head a general review of the expenditure for some years The following statement shows the total Military expenditure charged under "Army" in India and in England, including Exchange, in each year since 1881-82 —

Years	India	England	Exchange	Total
	Rx	£	Rx	Rx
1881-82	14,850,657	4,010,485	827,368	19,688,510
1882-83	13,433,231	4,007 019	919,183	18,359,433
1883-84	11 952,166	5,023,584	1,147,942	18,123 692
1884-85	12 023,629	3,974 422	965 ,52	16,963 803
18 5-86	15,247,088	3 689,380	1,161,311	20 097,779
1886-87	14,620,516	3,564,166	1,340,360	19,525,042
1887-88	15,104 908	3,741,015	1,572 011	20,417,934
1888-89	14,812 591	3,746 205	1,743 045	20,301,841
1889-90	14,944,095	3,957,703	1,776,016	20,677,814
1890-91 Budget	14 806,000	4,620,100	2,079 000	21,505,100
„ Revised	14,816,000	4,589,800	1,494 700	20,897,500
1891-92 Budget	14,565,500	4 661,600	1,824,100	21,051,200

56. It will be seen that the expenditure decreased in each of the earlier years down to 1884-85 and that since 1885-86 there has been an increase The decrease in the earlier years was largely due to the cessation of the expenditure connected with Military operations in Afghanistan The total in 1883-84 was swelled by the payment of £1,000,000 on account of arrear charges of the War Office If that sum, with the exchange on it, be left out of consideration as not properly belonging to the year, it may be said that in the two years 1883-84 and 1884-85 the Military expenditure had fallen to the level of that of the period before the Afghan war, the total expenditure, including exchange calculated by the method now in use, was Rx 15,701,990 in 1875-76, Rx 16,467,663 in 1876-77, and Rx 17,300,790, in 1877-78

57 Since 1884-85 the expenditure on the Army has been permanently raised to a much higher level and is increasing Most of the increase in 1885-86 was in consequence of the war preparations in that year From 1886-87, the increase is due to the raising of the strength of the Army in India, and to greater Military activity in various directions

Total increase of Military Expenditure in recent years, about Rx 4,000,000

58 The expenditure shown in the Revised Estimate for 1890-91 and in the Budget Estimate of 1891-92 is about Rx 4,000,000 higher than the expenditure of 1884-85 It was explained in paragraph 58 of Part II. of the Financial Statement of last March, that a large portion of the expenditure provided in 1890-91 was for special ordnance stores, and a hope was expressed that a reduction would be possible in 1891-92 This expectation has not been realised A large part of the special ordnance stores which were to be supplied in 1890-91 has not been supplied and £377,000, not expended this year on magazine rifles and ammunition, has been provided again in the Estimates of next year, in which provision is also made for other special ordnance demands amounting to over £300,000 If, contrary to past experience, it should turn out that the special expenditure will be completed in 1891-92, the increase in Military Expenditure may be reduced considerably in 1892-93 and succeeding years.

The Estimates for 1890 91 and 1891 92

59 The following are short explanations of the variations in the figures in the Budget and Revised Estimates for 1890-91 and in the Estimate for 1891-92 —

The Revised Estimate of expenditure in India for 1890-91 is Rx 10,000 more than the Budget Estimate. An expenditure of Rx 160,000 on expeditions not contemplated when the Budget was framed has been incurred, and the value of officers' pensions capitalised has been Rx 25,000 higher than the Estimate Against these increases there have been savings under Regimental Pay and Allowances and under Commissariat charges

The Revised Estimate for Sterling expenditure in England is less than the Budget Estimate by £30,300

The Budget Estimate of Expenditure in India in 1891-92 is Rx 240,500 less than the Estimate for 1890-91 The decrease is due to the difference in the pay of British Troops at the rates of exchange for the two years and to less expenditure being expected on Frontier expeditions and on preparations for mobilisation

The sterling Expenditure in England is estimated to be £41,500 higher in 1891-92 than the Estimate of 1890-91

SPECIAL DEFENCE WORKS

60. The following are the figures for "Special Defence Works" —

		Rx
1885-86		137,811
1886-87		325,626
1887-88		456,017
1888-89		789,595
1889-90		689,481
1890-91	Budget Estimate	892,300
	Revised "	523,300
1891-92 Budget	"	847,000

The expenditure on these works for the current year is now expected to be much less than the amount entered in the Budget Estimate Similar lapses occurred in previous years The total Expenditure on Special Defences is estimated at Rx 5,000,000, and as the expenditure to the end of 1891-92 is expected to amount to Rx 3,768,830, there will remain Rx 1,231,170 to be incurred in 1892-93 and future years

61 There is another class of expenditure, namely, that on Strategic Railways, which may appropriately be mentioned in connection with the Special Defence Works The expenditure on Strategic Railways has been up to date Rx 9,500,000 in round numbers

UPPER BURMA

62. The following tables give the Revenue, the Expenditure, and the *net* Expenditure on account of Upper Burma from the year following the annexation —

REVENUE

	Land Revenue	Other Civil Revenue	State Railway Receipts	Total
	Rx	Rx	Rx	Rx
1886-87	167,200	55,300		222,500
1887-88	378,800	123,500		502,300
1888-89	436,000	284,600	31,900	752,500
1889-90	539 600	333,500	161,400	1,034,500
1890-91 (Revised)	630,000	316,900	195 000	1,141,000
1891-92 (Budget)	655,000	323,300	212,500	1,190,800

EXPENDITURE

	Police	Other Civil Expenditure	Railways (including interest on Capital)	Military Works.	Civil Works	Irrigation	Army Special Expenditure	Total.
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
1886-87	349,000	165,100		74,000	171,500	13,800	1,517,800	2,291,200
1887-88	709,200	265,700		314,800	343,000	12,600	1,475,300	3,120,600
1888-89	794,900	436,700	103,300	160,900	295,900	24,800	631,600	2,448,100
1889 90	861,700	393,700	218,700	142 500	296,800	19,200	435,800	2,368,400
1890-91 (Revised)	777,400	451 500	22 ,,700	145,200	290,000	30,000	380,000	2,297,800
1891-92 (Budget)	748,100	499 300	232,700	150,000	300,000	50,000	400,000	2,380,100

NET EXPENDITURE

1886 87	1887 88	1888 89	1889-90	1890-91 (Revised)	1891-92 (Budget)
Rx	Rx	Rx	Rx	Rx	Rx
2,068,700	2,618 300	1,695,600	1,333,900	1,156,800	1,189,300

It will be seen that from the beginning there has been a steady increase in the Revenue and from 1887-88 a steady decrease in the Expenditure

The net cost of holding Upper Burma has been reduced from Rx 2,618,300 in 1887-88 to about Rx 1,150,000 in the present year The deficit for 1891-92 is estimated at a slightly higher figure than the Revised Estimate of 1890-91 But as the results have always hitherto proved better than the anticipations, we may hope that the deficit will be further reduced in 1891-92

Section V.—Expenditure not charged to Revenue.

63 The Expenditure not charged to Revenue falls under three heads —

48 —Capital Outlay on State Railways

49 — Ditto on Irrigation Works,

50 —Capital charges involved in the redemption of liabilities

Capital Expenditure on Railways

64 The following table gives the figures of the Estimates for 1890-91 and 1891-92 for Capital Expenditure on Railways, the amount charged to the Famine Grant being included for convenience, although it is charged to Revenue

	India.	England	Exchange	TOTAL
	Rx	£	Rx	Rx
1890-91, Budget Estimate .	1,960,200	855,000	384,800	3,200,000
1890-91, Revised Estimate	1,519,300	1,106,200	359,500	2,985,000
1891-92 Budget Estimate . .	2,266,600	1,192,000	466,400	3,925,000

Of the amount proposed for expenditure in 1891-92, Rx 975,000 have been provided from the Famine Grant and shown under the head "34—Construction of Protective Railways"

The Revised Estimate for 1890-91 is placed at Rx 2,985,000 against Rx 3,200,000, provided in the Budget Estimate, the lapse being Rx 215,000. The heaviest expenditure has been on the Villapuram-Guntakal, the Mu Valley, the East Coast, and on the Chaman Extension Railways. The Jummoo-Kashmir line (British Section) has been completed, the Durbhunga-Bairagnia branch of the Tirhoot Railway and the Mianwali-Mari branch of the North-Western

Railway are nearly completed, while considerable progress has been made with the East Coast Railway, and a start has been made on the Godhra-Rutlam and Dharmaveram-Hindupur lines

The provision for 1891-92 will, it is hoped, complete the Chaman extension, the Villapuram-Guntakul, and the Dharmaveram-Hindupur, as well as the small unfinished branches before alluded to. Large grants are provided for the East Coast and Mu Valley Railways, and a considerable sum for the Godhra-Rutlam

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 —

Date	Number of miles open
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890	14,297
" 1891 (Revised Estimate)	15,316

The following table gives the total Capital Outlay on Railway Construction up to date —

	State Railways	State Railways constructed through the Agency of Companies	Guaranteed Railways	Total	Annual Progress
	Rx.	Rx	Rx	Rx	Rx
To end of—					
1879-80	27,983,837	..	96,829,969	124,813,806	
1880-81	67,201,066	..	66,348,478	133,549 544	8,735,738
1881-82	70,546,309		67,021,756	137 568,065	4,018,521
1882-83	72,776,870	468,270	67,431,448	140,676,588	3,108,523
1883 84	76,629,723	704,155	68,769,369	146,103,247	5,426,659
1884-85	81,365,833	3,126,906	69 904,427	154,397,166	8,293,919
1885-86	90,839,553	4,775,059	67,883,682	163,498,294	9,101,128
1886 87	108,456,220	7,915,378	57,046,325	173,417,923	9,919,629
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89	111,990,360	18,097,843	58,313,774	188,401,977	6,938,458
1889-90	124,058,103	20,410,257	49,385,293	193,853,653	5,451,676
1890-91, Revised	127,052,203	21,856,137	49,883,392	198,791,732	4,938,079
1891-92, Budget	136,156,411	22,887,127	45,715,363	204,758,901	5,967,169

65. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are — *Capital Expenditure on Irrigation Works*

	Actuals, 1887-88	Actuals, 1888-89	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891 92
	Rx	Rx	Rx	Rx	Rx	Rx
	533,048	459,890	378,932	550,000	504,400	550,000

The reduction in the Revised Estimate from Rx 550,000 to Rx 504,400 is due to the postponement of the construction of the Cawnpore Branch of the Lower Ganges Canal The construction of the Sirsa Branch of the Western Jumna Canal and of the Chenab Canal in the Punjab is in active progress, and good progress has been made with the Periyar Project in Madras

In 1891-92, the outlay will be principally in the Punjab and Madras, where the above-mentioned works are in progress, and in the North-Western Provinces and Oudh on the Ganges Canal

...pital charges ...volved in the ...demption of ...bilities

66 No expenditure connected with the redemption of liabilities is expected in 1891-92 The purchase of the South Indian Railway caused expenditure in the current year 1890-91 The amount was taken in the Budget Estimate at £4,695,000 The actual charge has amounted to somewhat less, £4,692,600, and that amount is entered in the Revised Estimate The purchase money amounted to £4,197,600, but of this £1,000,000 is provided by such of the stock-holders as form the new Company, leaving £3,197,600 to be paid by the Government of India In addition the Government had to assume the liability for the Debentures issued by the Company, £1,495,000 in amount

Section VI.—Ways and Means.

HOME TREASURY

67 The Budget and Revised Estimates of the transactions of the Home Treasury for 1890-91 compare as follows —

	Budget, 1890-91	Revised, 1890-91
NET RECEIPTS.	£	£
Council Bills	14,989,000	15,989,000
Permanent Debt incurred —		
3 per cent Stock	5,400 000	5,400,000
Debentures and Debenture Stock	1,495,000	1,495,000
Capital Receipts from Railway Companies	2,732 300	104,500
Deposits and Advances	2 200	
Add—Opening Balance	4,503,833	5,402,873
TOTAL	29,122 333	28,391,373
NET OUTGOINGS.		
Excess of Expenditure over Revenue	15,674 300	15,413,000
Capital Expenditure of Government in England	857,800	1,113,200
Capital Charges involved in redemption of liabilities	4,695,000	4 692,600
Permanent Debt—		
Discharge of the Oudh and Rohilkhand Railway Debentures	500,000	500,000
4 and 5 per cent Stock discharged		88,300
Issues to Railway Companies on Capital Account	4,045,600	2,277,600
Deposits and Advances		4,300
On account of Remittances from India	1,197,200	769,900
Add—Closing Balance	2,152,433	3 532,473
TOTAL	29,122,333	28,391,373

...ncil Bills

There has been a considerable demand for Council Bills during the year, and, with a view to reduce the amount to be drawn in 1891-92, the Secretary of State proposes to draw £1,000,000 more than that entered in the Budget Estimate

...er cent sterling ...s issued ...ing the year

As announced in the last Financial Statement, 3 per cent stock for £5,400,000 was issued in May 1890, the average rate was £99 11*s* 1*d* per cent Of this amount £3,200,000 was for the purchase of the South Indian Railway, and £2,200,000 for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act

The variations in the transactions of the Railway Companies are shown in the following statement — *Capital Receipts from and Issues to Railway Companies*

RECEIPTS	Budget	Revised
ON ACCOUNT OF SUBSCRIBED CAPITAL—	£	£
State—		
Rohilkhand-Kumaon	160,000	
Guaranteed—		
Bombay, Baroda and Central India Railway	700,000	
Great Indian Peninsula Railway	1,770,100	1,800
Madras Railway	102,200	97,000
ON ACCOUNT OF TRANSFER AND MISCELLANEOUS REFUNDS		5,700
TOTAL	2,732,300	104,500
ISSUES		
FOR DISCHARGE OF DEBENTURES—	£	£
Guaranteed—		
Bombay, Baroda and Central India Railway	700,000	468 000
Great Indian Peninsula Railway	1,002 100	333,100
Madras Railway	102,200	97,000
FOR STORES, ESTABLISHMENT CHARGES, &C —		
State—		
Bengal Nagpur Railway	779 000	172,100
Indian Midland Railway	238,000	166,000
Other Railways	75,000	67,200
Guaranteed—		
Bombay, Baroda and Central India Railway	158,000	161,600
Great Indian Peninsula Railway	717,000	565,000
Madras Railway	178,000	154,700
South Indian Railway	96 300	92,900
	4,045,600	2,277,600

The decrease in the receipts is due (1) to the renewal of a portion of the debentures of the Bombay, Baroda and Central India and Great Indian Peninsula Railways, which were expected to be replaced by fresh capital, (2) to a sum of £300,000 expected from the Great Indian Peninsula Railway Company in 1890-91 having been received in March 1890, and (3) to a portion of the estimated receipts from both the above Companies being postponed to 1891-92.

The decrease in the payments is due mainly to the renewal of the debentures mentioned above, and to the Bengal-Nagpur Railway Company having very largely over-estimated their requirements in March last

68 The following is the Secretary of State's Budget Estimate of Ways and Means for 1891-92 — *Ways and Means, Home Treasury 1891 92*

Net Receipts

	Budget 1891-92
	£
Council Bills	16,000,000
Permanent Debt, New stock to be issued	2,600,000
Capital Receipts from Railway Companies	2,716,800
Deposits and Advances	4,700
Add Opening Balance	3,532,473
TOTAL	24,853,973

Net Outgoings.

	Budget, 1891-92 £
Excess of Expenditure over Revenue	15,759,500
Capital Expenditure of Government in England	1,196,400
Permanent Debt—Discharge of 3½ per cent Debentures	1,386,000
Permanent Debt—Discharge of Oudh and Rohilkhand and South Indian Railway Debentures	117,100
Issues to Railway Companies on Capital Account	2,974,000
On account of Remittances from India	1,195,300
Add Closing Balance	2,225,673
TOTAL	24,853 973

The Secretary of State proposes to draw £16,000,000 by Council Bills He also proposes a raise a loan of £2,600,000 Of this loan, the sum of £1,386,000 is required for the repayment of a portion of the India 3½ per cent debentures which fall due on the 16th of August 1891, the remainder, £1,614,000, being renewed as 3½ per cent debentures, the balance of the loan is required for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act Of the amounts required for advances to Railway Companies, the sum of £445,000 is for the discharge of a portion of the Southern Mahratta Railway Company debentures, which fall due on the 1st October 1891 the remainder, £1,000,000, will be renewed It should be understood that, in stating these as the present intentions of the Secretary of State, no pledge is given that he will adhere to the programme announced, the amount to be obtained by bills or raised by loans may be altered from time to time as may seem expedient

INDIA

69 The Ways and Means Estimate of India is as follows —

	1890 91		1891-92
	Budget	Revised	Budget
NET RECEIPTS	Rx	Rx	Rx
1 Excess of Revenue in India over the Expenditure charged against it	22,998,100	23,209,400	22,041,900
2 Public Loan			...
3 Increase of Unfunded Debt—mostly Savings Bank Deposits	309,600	539,200	583,000
4 Appropriation from Revenue for Reduction of Debt	524,500	516,400	•
5 Other Items	177,700	420,800	350,800
6 *For Remittance to Secretary of State*	1,179,400	784,800	1,214,800
Add Opening Balance	14,596,889	14,748,821	16,797,121.
TOTAL	39,786,189	40,219,421	40,987,621

	1890-91		1891-92
	Budget	Revised	Budget
NET OUTGOINGS	Rx	Rx	Rx
7 Expenditure charged to Provincial Balances	757,700	312,800	828,400
8 Capital Expenditure of Government in India	2,506,100	2,014,400	1,835,500
9 Loans to Municipalities, &c	907,000	783,200	1,008,300
10 *Issues on Capital Account to Railway Companies*	887,200	555,200	184,200
11 Council Bills *Sterling Account*	14,921,900	14,961,600	16,934,400
12 Do Exchange	6,712,200	4,795,100	6,626,500
Add Closing Balance	13,094,089	16 797,121	13,570 321
TOTAL	39,786 189	40,219,421	40,987,621

The headings in italics are connected with, and explained by the corresponding figures of the Secretary of State's account in England The others refer to purely Indian transactions

70 In accordance with the announcement made in the last Financial Statement, no loan has been issued in India in 1890-91 *Public Loan*

Nor is it expected that a loan will be necessary in 1891-92 The large surpluses of 1889-90 and 1890-91, and the provision made in those two years under Famine Insurance for Reduction of Debt, explain the ability of the Government of India to meet its Capital Expenditure without borrowing in either of the two years Though it is the present intention of the Government not to raise a loan in India in the coming year, full liberty is, as usual, reserved to modify this intention to any extent necessary

71 The following figures show the transactions of the Savings Banks during the last few years — *Savings Banks*

YEAR	Net additions to deposits cash	Interest	Total net addition
	Rx	Rx	Rx
1887 88	656,300	224,000	880,300
1888-89	685,200	261,800	947,000
1889 90	—362 900	272,200	—90,700
1890-91, Budget	—34,400	288,800	254,400
1890-91, Revised	199,400	283,800	483,200
1891-92, Budget	229,500	305,100	534,600

As explained in paragraph 65 of Part II of the last Financial Statement, the net withdrawals in 1889-90 were caused by the reduction to the new maximum limit of existing accounts in excess of that limit The net deposits expected in the current year show that the effect of that change is exhausted, and that the reduction of the yearly limit is not likely unduly to restrict the deposits, which are again increasing

72 The net amounts estimated for advances to Municipalities, Presidency Corporations, and others during 1890-91 and 1891-92 are Rx 783,200 and Rx 1,008,300 Rx 330,500 and 523,600 are the amounts of the advances to be made by Local Governments under the system referred to in paragraph 66 of Part II of the last Financial Statement, and Rx 448,600 and Rx 487,600 are the amounts required by the Calcutta and Bombay Port Trusts for the Kidderpur and Victoria Docks *Loans to Municipalities and Presidency Corporations*

The accounts of the advances made to these two corporations on account of the Docks will stand thus at the end of 1891-92 —

	Calcutta Rx	Bombay Rx
Up to 1889-90	1,755,948	868,622
Advanced in 1890-91	438,600	10,000
To be advanced in 1891-92	467,600	20,000
	2,662,148	898,622

73 The closing balance of the current year was estimated in March last at Rx 13,094,089 It is now expected to be Rx 16,797,121 In 1891-92 provision is made for the payment of Secretary of State's Bills to the extent of Rx 16,934,400, and the year is expected to close with a balance of Rx. 13,570,321

Section VII.—Summary.

74 The principal features in this Statement are —

(*a*) The Accounts of 1889-90 have closed with a surplus of Rx 2,612,033

(*b*) The Revised Estimates of 1890-91 show a surplus of Rx. 2,787,100 against a surplus of Rx 270,400 in the Budget Estimate of the year The larger portion of the improvement is in consequence of the rise in the rate of Exchange The rate taken in the Budget Estimate was 1*s* 4 552*d* = R1, while in the Revised Estimate the rate is 1*s* 6 113*d* = R1

(*c*) The Budget Estimates of 1891-92 show a surplus of Rx 115,600 The Famine Grant has been raised to Rx 1,500,000, including the net charge on the Revenues on account of the Indian Midland and Bengal-Nagpur Railways, which amounts to Rx 457,000 The Estimate of net revenue from Opium is reduced to Rx 5,318,700. Exchange is taken at 1*s* 5 25*d* = R1

(*d*) The Expenditure on Railways and Irrigation Works (not charged against Revenue) is estimated at Rx 3,489,400 in 1890-91 and at Rx 3,500,000 in 1891-92, besides Rx 975,000 charged against the Famine Grant for Protective Railways in the latter year A capital Expenditure of £4,692,600 has been incurred in 1890-91 on the purchase of the South Indian Railway

(*e*) The Secretary of State proposes to sell Council Bills in 1891-92 to the amount of £16,000,000, and to raise a sterling loan of £2,600,000 The loan is for the repayment of £1,386,000 of the India 3½ per cent debentures which fall due on the 16th of August 1891, and for advances to certain Railway Companies The remainder of the India debentures falling due on that date, £1,634,000, will be renewed at 3½ per cent These announcements are accompanied by the usual reserve that, though the present intentions of the Secretary of State are as stated, he gives no promise and reserves entire liberty to vary the amounts to be obtained by bills or raised by loan as he may find occasion

(*f*) It has not been necessary to raise any loan in India in 1890-91, and it is not anticipated that any loan will be required in India in 1891-92. The surpluses of 1889-90 and 1890-91 and other receipts, enable the Government to meet the capital expenditure not charged to Revenue without borrowing No pledge, however, is given that the Government will not borrow in India during the year.

(*g*) The financial prospects of the next two years are considered to depend largely on the rate of Exchange and on the amount of Military Expenditure.

D. BARBOUR.

CALCUTTA,
March 20, 1891

APPENDIX I

The Course of Prices and Wages in 1890

The tables attached are—

A 1—Wholesale prices of staple commodities of international trade at Calcutta, Bombay, Rangoon, and Karachi, for the earliest date in each month from December 1889 to March 1891 The rate of exchange (demand drafts in Calcutta) and the price of bar silver in London for the same period are prefixed to the table

A 2—is the same table as A1, but the price in December 1889 is in this table taken to represent 100, and the variations are based on that figure This table therefore shows the percentage of increase or decrease in silver and the other articles

Table A 1 has been compiled from returns of Chambers of Commerce, except as regards rice at Rangoon, which is taken from the price-current of a local firm

B 1—This table gives the retail prices of the three great staples of food—wheat jowar, and rice—at the larger centres the prices in which may be taken to indicate the course of prices generally throughout the provinces It is compiled from the fortnightly returns received from district officers and published regularly in the *Gazette of India* The price of the first half of each month has been taken for the table

The figures in this table commence from January 1889 instead of December 1889 as in the wholesale table, in order to shew that the monthly fluctuations in 1890 are similar to the monthly fluctuations in 1889 Prices in fact fluctuate from month to month in each year in just the same way, except in unusual years, when abnormal variations are caused by abnormal variations of the seasons

B 2—is the same table as B1, but in this case the prices of December 1889 have been taken to represent 100, and on this basis the percentage of fluctuation is shown from month to month from January 1889 to February 1891

C 1—is a table of wages for the first and second halves of 1889 and 1890 respectively at eight large stations, the level of wages in which may be taken as representing the course of wages generally It gives the rate of wages for unskilled (agricultural) labour and skilled labour (mason, carpenter, or blacksmith) This table is extracted from returns received half-yearly from the district officials and published in the *Gazette of India* The table also gives the wages paid at the Government Harness and Saddle Factory at Cawnpore

C 2—supplements C 1 It contains the wages given in January of each of the two years 1890 and 1891 in various industrial establishments in Bengal, Northern India, and Bombay

Prices—From table A 2 it will be seen that both imports and exports have moved in sympathy with the fall and rise in silver, though the percentage of rise and fall has not been exactly the same The metal was in progressive appreciation from May to September when depreciation set in

No such effect on retail prices is apparent in table B 2 In these the fluctuations in 1890 resemble those of 1889 and are similar to those of ordinary years Adding together the price of the three grains at the different stations (being 100 in December 1889) we have the following variations —

December 1889	1300	August 1890	1407
January 1890	1305	September	1420
February ,,	1291	October	1419
March ,,	1330	November ,,	1410
April ,	1363	December	1340
May ,,	1383	January 1891	1377
June ,,	1356	February ,	1378
July ,,	1394		

There is in fact no sort of relation between the variations of silver and of retail prices These prices manifestly varied with reference to the condition of supplies in the markets and the prospects of crops They were at their highest when silver was at its highest, and they still remain high though they have fallen somewhat (as usual) from the high level which accompanies the period of the year when the prospects of the monsoon harvest are still uncertain

Wages—Tables C 1 and C 2 shew that there has practically been no variation in the level of wages In a few cases wages have fallen, and in a few others they have risen, but on the whole they have remained stationary

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A 1.—Wholesale Prices o

		December 1889	January 1890	February	March	April	May
		s d	s d	s d	s d	s d	s d
Exchange		1 4 9/16	1 5	1 5 7/16	1 5 7/32	1 5 3/32	1 5 11/16
		d	d	d	d	d	d
Bar Silver in London		44 3/8	44 1/8	44 5/8	44 1/2	43 7/8	46 9/16
Imports.		R a p	R a p	R a p	R a p	R a p	R a p
Copper, Australian	(Calcutta)	26 4 0	26 8 0	26 8 0	26 8 0	26 4 0	26 6 0
" Braziers	(Bombay)	38 13 0	38 10 0	39 4 0	38 12 0	39 4 0	39 4 0
Iron, flat, bolt, and square	(Calcutta)	3 4 0	3 9 0	3 7 0	3 7 0	3 4 0	3 3 0
" Welsh	(Bombay)	29 0 0	29 0 0	29 0 0	42 0 0	40 0 0	36 0 0
Shirtings, grey, (8 9 lb)	(Calcutta)	4 8 0	4 8 0	4 6 6	4 6 6	4 6 0	4 6 0
" (8¼)	(Bombay)	5 4 0	5 5 0	5 4 6	5 4 6	5 4 6	5 3 9
Twist mule (grey yarn)	(Calcutta)	0 4 9	0 4 9	0 4 9	0 4 10	0 4 10	0 4 9
" (No 40)	(Bombay)	0 10 0	0 10 0	0 10 1½	0 10 1½	0 10 0	0 10 0
" Turkey red, No 40	(Calcutta)	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½
Exports.							
Cotton Broach	(Bombay)	228 0 0	232 0 0	236 0 0	238 0 0	242 0 0	239 0 0
Gunny bags	(Calcutta)	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0
Hides cow	(Calcutta)	48 0 0	49 0 0	48 0 0	43 0 0	39 0 0	
Indigo, mid to good	(Calcutta)	200 0 0	200 0 0	95 0 0			
Jute ordinary	(Calcutta)	33 0 0	33 0 0	32 0 0	30 0 0	30 0 0	
Rice, ballam	(Calcutta)	3 12 0	3 4 6	3 3 0	3 8 0	3 5 6	3 7 0
white	(Rangoon)	276 12 0	255 0 0	213 0 0	242 8 0	236 4 0	247 8 0
Seeds linseed, bold	(Calcutta)	5 2 0	4 14 0	4 14 0	4 11 0	4 9 0	4 11 0
" " "	(Bombay)	7 2 0	6 12 6	6 8 0	6 6 0	6 7 0	6 9 6
" rape, brown 3%	(Calcutta)	4 12 0	4 12 0	4 4 0	4 4 0	4 4 0	4 4 0
" " Delhi	(Bombay)	8 4 6	7 14 0	7 12 0	7 6 0	7 3 0	7 5 6
Tea souchong fair	(Calcutta)	0 5 6	0 5 6	0 5 3	0 5 0	0 5 0	
Wheat, doodhia	(Calcutta)	2 13 0	Nom	Nom	2 14 0	2 14 0	2 13 0
white pessy	(Bombay)	4 8 0	4 8 6	4 6 0	4 4 6	4 6 0	4 7 0
Wool, Kandahar	(Karachi)	27 5 0	27 5 0	25 8 0	26 4 0	25 8 0	25 8 0

A 2.—Variations in wholesale Prices of staple Trade

		December 1889	January 1890	February	March	April	May
Exchange		100	100 37	102 95	101 66	100 92	104 43
Bar Silver in London		100	99 4	100 6	99 7	98 9	104 9
Imports							
Copper, Australian	(Calcutta)	100	101	101	101	100	101
" Braziers	(Bombay)	100	99	101	99	101	101
Iron flat bolt, and square	(Calcutta)	100	110	106	106	100	98
Welsh	(Bombay)	100	100	100	145	138	124
Shirtings, grey (8-9 lb)	(Calcutta)	100	100	98	98	97	97
" " (8¼ ")	(Bombay)	100	101	101	101	101	100
Twist, mule (grey yarn)	(Calcutta)	100	100	100	102	102	100
" (No 40)	(Bombay)	100	100	101	101	100	100
" " (Turkey red, No 40)	(Calcutta)	100	100	100	100	100	100
Exports							
Cotton Broach	(Bombay)	100	102	104	104	106	105
Gunny bags	(Calcutta)	100	100	100	100	100	100
Hides, cow	(Calcutta)	100	102	100	90	81	
Indigo mid to good	(Calcutta)	100	100	97			
Jute, ordinary	(Calcutta)	100	100	97	91	91	
Rice ballam	(Calcutta)	100	88	85	93	89	92
" white	(Rangoon)	100	92	77	88	85	89
Seeds linseed, bold	(Calcutta)	100	95	95	91	89	91
" " "	(Bombay)	100	95	91	89	90	92
" rape, brown, 3%	(Calcutta)	100	100	89	89	89	89
" " " Delhi	(Bombay)	100	95	94	89	87	89
Tea, souchong, fair	(Calcutta)	100	100	95	91	91	
Wheat, doodhia	(Calcutta)	100			102	102	100
" white, pessy	(Bombay)	100	101	97	95	97	98
Wool, Kandahar	(Karachi)	100	100	93	96	93	93

staple Trade Commodities.

June.	July	August	September	October	November	December	January 1891	February	March
s d	s d	s d	s d	s d	s d	s d	s d	s d	s d
1 5 13/32	1 6 9/32	1 7 1/8	1 8 5/8	1 6 11/16	1 6 7/16 to 1 6 1/2	1 6 5/8	1 6 1/2	1 5 13/16	1 5 1/16
d	d	d	d	d	d	d	d	d	d
46 1/4	47 9/16	51 1/4	54 1/8	51 1/8	48 1/2	48 3/4	48 1/4	46 1/8	44 5/8
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
27 8 0	31 0 0	32 0 0	30 0 0	28 4 0	29 0 0	28 12 0	28 12 0	29 0 0	29 0 0
39 12 0	41 12 0	39 6 0	38 8 0	41 4 0	42 6 0	42 0 0	41 14 0	42 6 0	43 14 0
3 0 0	3 1 0	2 14 0	2 10 0	2 13 0	2 14 0	3 0 0	2 13 0	2 12 0	3 2 0
33 0 0	31 0 0	27 0 0	25 0 0	27 0 0	28 0 0	28 0 0	27 0 0	26 0 0	29 0 0
4 5 0	4 5 0	4 0 0	4 0 0	4 0 0	4 5 0	4 7 0	4 6 0	4 6 0	5 2 0
5 3 9	5 3 0	5 1 9	4 12 0	4 12 0	4 12 6	4 14 6	4 14 0	4 12 0	4 12 6
0 4 9	0 4 8	0 4 6 1/2	0 4 1	0 4 3 1/2	0 4 8	0 4 8	0 4 6	0 4 6	0 4 9
0 9 10 1/2	0 9 10 1/2	0 9 10	0 8 10	0 8 9	0 8 9	0 8 9	0 8 8 1/4	0 8 7	0 8 7
0 14 7 1/2	0 14 7 1/2	0 14 4 1/2	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6
224 0 0	215 0 0	204 0 0	203 0 0	207 0 0	208 0 0	210 0 0	208 0 0	201 0 0	200 0 0
24 0 0	23 12 0	22 0 0	23 0 0	20 4 0	18 8 0	18 [illegible] 0	20 8 0	21 0 0	24 8 0
..						45 0 0	44 0 0	45 0 0	44 0 0
						235 0 0	225 0 0	225 0 0	
32 0 0	30 0 0	24 8 0	23 8 0	23 0 0	22 8 0	20 0 0	20 8 0	21 0 0	22 8 0
3 7 6	3 7 6	3 6 0	3 6 6	3 6 6	3 9 0	3 8 0	3 0 6	3 1 0	3 1 0
265 0 0	285 0 0	250 0 0	230 0 0	210 0 0	238 12 0	230 0 0	232 8 6	242 8 0	252 8 0
4 12 6	4 13 0	4 4 0	4 9 0	4 9 6	4 9 0	4 8 0	4 5 6	4 7 0	4 7 6
6 14 0	6 10 0	6 4 0	6 5 0	6 5 0	6 8 0	6 5 0	6 4 6	6 3 6	6 6 0
4 6 0	4 5 0	4 2 0	4 2 0	4 2 0	4 0 0	3 14 0	3 15 0	3 15 0	4 6 0
7 9 0	6 11 0	6 2 0	6 7 0	6 12 0	6 5 0	5 14 0	5 15 0	5 14 0	6 14 0
0 6 3	0 6 6	0 5 3	0 4 6	0 4 0	0 4 9	0 5 3	0 5 6	0 6 6	0 6 6
2 12 6	2 13 0	2 11 0	2 13 0	2 13 6	2 13 6	2 13 6	2 15 0	3 2 0	3 1 0
4 6 0	4 6 0	4 6 6	4 5 6	4 6 6	4 10 0	4 9 0	4 0 9	4 9 3	4 12 6
25 8 0	25 12 0	23 0 0	23 0 0	23 0 0	21 8 0	22 8 0	23 4 0	22 8 0	26 8 0

Commodities, taking the Prices of December 1889 as=100.

June	July	August	September	October	November	December	January 1891	February	March
104 61	107 93	115 13	121 77	110 33	109 03	109 96	109 23	105 35	100 74
104 2	107 1	115 5	122 8	116 1	109 3	109 9	108 7	104 9	100 6
105	118	121	114	108	110	109	109	110	110
102	108	101	99	106	109	108	108	109	113
92	94	88	81	87	88	92	87	85	96
114	107	93	86	93	97	97	93	90	100
96	96	89	89	89	96	99	97	97	114
99	99	97	90	90	91	93	93	90	91
100	98	96	86	90	98	98	95	95	100
99	99	98	88	87	87	87	87	86	86
98	98	97	97	97	97	97	97	97	97
98	94	89	89	91	91	92	91	88	88
92	91	85	88	78	71	71	79	81	94
		..				94	92	90	92
						117	112	112	
97	91	74	71	70	68	61	62	64	68
93	93	90	91	91	95	93	81	82	82
96	103	90	83	76	86	83	84	88	91
93	94	83	89	90	89	88	85	87	87
96	93	88	89	89	91	89	88	87	89
92	91	87	87	87	84	82	83	83	92
91	81	74	78	82	76	71	72	71	83
114	118	95	82	86	86	95	100	118	118
99	100	96	100	101	101	101	104	111	109
97	97	98	97	98	103	102	102	102	106
93	94	84	84	84	79	82	85	82	97

B 1.—Retail Prices in the first half of

		1889										
		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov
Wheat	Bombay	1 67	1 78	1 69	1 67	1 63	1 60	1 60	1 56	1 57	1 60	1 52
	Karachi	1 39	1 33	1 33	1 39	1 33	1 39	1 33	1 39	1 33	1 33	1 33
	Cawnpore	1 08	0 97	0 80	0 91	0 94	1 02	1 02	0 96	0 97	1 00	0 97
	Delhi	1 07	1 00	0 84	0 89	0 89	0 94	0 94	0 94	0 89	0 94	0 94
	Jabalpur	1 22	1 07	1 05	1 14	1 05	1 02	1 07	1 03	0 98	1 00	1 03
Jowar	Cawnpore	0 88	0 76	0 65	0 60	0 70	0 84	0 84	0 64	0 59	0 57	0 64
	Delhi	0 80	0 72	0 64	0 60	0 60	0 80	0 76	0 70	0 60	0 60	0 60
	Jabalpur	0 94	0 89	0 80	0 80	0 98	1 00	0 98	1 00	1 05	0 97	0 94
	Salem	0 64	0 65	0 64	0 64	0 62	0 62	0 62	0 59	0 55	0 58	0 55
Rice	Calcutta	1 09	1 08	1 09	1 12	1 24	1 27	1 27	1 18	1 22	1 24	1 25
	Patna	1 03	0 97	0 97	1 12	1 18	1 18	1 21	1 18	1 06	1 14	0 97
	Madras	1 19	1 19	1 19	1 19	1 19	1 25	1 24	1 25	1 24	1 27	1 33
	Rangoon	1 44	1 22	1 22	1 22	1 22	1 22	1 22	1 29	1 31	1 44	1 44

B 2.—Variations in Retail Prices, the Prices of

		1889										
		Jan	Feb	Mar	Apl	May	June	July	Aug	Sept	Oct	Nov
Wheat	Bombay	108	115	109	108	105	103	103	101	101	103	98
	Karachi	100	96	96	100	96	100	96	100	96	96	96
	Cawnpore	111	100	82	94	97	105	105	99	100	103	100
	Delhi	114	106	89	95	95	100	100	100	95	100	100
	Jabalpur	116	102	100	109	100	97	102	98	93	95	98
Jowar	Cawnpore	135	117	100	92	107	130	130	98	91	88	98
	Delhi	105	95	84	79	79	105	100	92	79	79	79
	Jabalpur	129	122	110	110	135	137	135	137	144	133	129
	Salem	103	105	103	103	100	100	100	95	89	94	89
Rice	Calcutta	91	90	91	93	103	106	106	98	102	103	104
	Patna	118	111	111	129	136	136	139	136	122	131	111
	Madras	80	80	80	80	80	84	84	84	84	86	90
	Rangoon	100	85	85	85	85	85	85	90	91	100	100

each month, in annas per ser.

1889	1890												1891	
Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
1 55	1 54	1 45	1 55	1 54	1 6	1 51	1 47	1 5	1 5	1 59	1 59	1 56	1 52	1 46
1 39	1 39	1 39	1 39	1 45	1 45	1 33	1 33	1 33	1 23	1 23	1 28	1 33	1 33	1 33
0 97	0 98	1 02	1 03	0 97	1 02	1 02	1 03	1	1 18	1 06	1 08	1 08	1 08	1 10
0 94	0 94	0 94	1	1	0 94	0 94	1	0 94	1	1	1	1	1 06	1 14
1 05	1	1 03	1 02	1	0 98	0 97	1	1 02	1	0 98	1 02	0 97	1 05	1 07
0 65	0 65	0 68	0 71	0 74	0 84	0 80	0 84	0 89	0 89	0 94	0 91	0 89	0 94	0 [illegible]
0 76	0 73	0 73	0 80	0 89	0 89	0 94	0 89	0 80	0 80	0 80	0 84	0 80	0 80	0 84
0 73	0 74	0 78	0 84	0 89	0 89	0 89	0 97	0 97	1	1 03	0 94	0 69	0 70	0 80
0 62	0 70	0 65	0 75	0 72	0 69	0 62	0 69	0 72	0 72	0 72	0 71	0 72	0 75	0 75
1 20	1 19	1 15	1 15	1 18	1 21	1 24	1 23	1 19	1 25	1 26	1 21	1 12	1 10	1 1[illegible]
0 87	0 89	0 85	0 82	0 91	0 95	0 93	0 97	1 02	1 05	0 97	0 94	0 82	0 94	0 84
1 48	1 47	1 43	1 44	1 41	1 37	1 35	1 38	1 45	1 45	1 44	1 45	1 48	1 48	1 50
1 44	1 44	1 29	1 21	1 33	1 38	1 38	1 44	1 57	1 44	1 44	1 44	1 36	1 33	1 1[illegible]

December 1889 being taken as = 100

1889	1890												1891	
Dec	Jan	Feb	Mar	Apl	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
100	99	94	100	99	103	97	95	97	97	103	103	101	98	94
100	100	100	100	104	104	96	96	96	88	88	92	96	96	96
100	101	105	106	100	105	105	106	103	122	109	111	111	111	113
100	100	100	106	106	100	100	106	100	106	106	106	106	113	121
100	95	98	97	95	93	92	95	97	95	93	97	92	100	102
100	100	105	109	114	129	123	129	137	137	145	140	137	145	1[illegible]7
100	96	96	105	117	117	124	117	105	105	105	111	105	105	111
100	101	107	115	122	122	122	133	133	137	141	129	95	96	110
100	113	105	121	116	111	100	111	116	116	116	114	116	121	121
100	99	96	96	98	101	103	102	99	104	105	101	93	92	9[illegible]
100	102	98	94	105	109	107	111	117	121	111	108	94	108	97
100	99	97	97	95	93	91	93	98	98	97	98	100	100	101
100	100	90	84	92	96	96	100	109	100	100	100	94	92	83

C 1.—Table of Wages.

Official Returns.

	UNSKILLED LABOUR—ABLE BODIED AGRICULTURAL LABOUR				SKILLED LABOUR—COMMON MASON, CARPENTER OR BLACKSMITH			
	1889		1890		1889		1890	
	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year	1st half of the year	2nd half of the year
	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
Calcutta					15 0 0	15 0 0	15 0 0	15 0 0
Bombay	11 0 0	11 0 0	11 0 0	11 0 0	32 8 to 48 5	31 1 to 46 10	27 8 to 42 8	27 8 to 42 6
Karachi	12 to 20	12 to 20	12 to 20	12 to 20	30 to 40	30 to 40	30 to 3	30 to 40
Cawnpore	4 0 0	4 0 0	4 0 0	4 0 0	10 0 0	10 0 0	10 0 0	10 0 0
Delhi	5 10 0	5 10 0	5 10 0	5 10 0	11 14 0	12 3 0	11 14 0	12 3 0
Jubbulpur	3 to 4	3 to 4	3 to 4	3 to 4	10 to 15	10 t 15	7 8 to 12 0	8 to 12
Salem	3 10 8	3 10 6	3 10 8	3 10 8	12 13 4	12 13 4	13 2 8	13 2 8
Rangoon	15 0 0	15 0 0	10 to 12	10 to 12	30 0 0	30 0 0	30 to 45	30 to 45

	1890	1891
	R a p	R a p
The Harness and Saddlery Factory, Cawnpore	12 0 0	12 0 0
	10 0 0	10 0 0
	7 0 0	7 0 0
	6 0 0	6 0 0
	25 0 0	25 0 0
	12 0 0	12 0 0
	10 0 0	10 0 0
	10 0 0	10 0 0
	12 0 0	12 0 0
	12 0 0	12 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	5 0 0	5 0 0
	10 0 0	10 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	10 0 0	10 0 0
	8 0 0	8 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0

C 2.—Table of Wages.

Non-Official Returns

	1890	1891
	R a p	R a p
BENGAL		
1 A Paper Mill	6 8 0	6 8 0
	7 0 0	7 0 0
	3 4 0	3 4 0
	4 8 0	4 8 0
	14 0 0	14 0 0
	16 0 0	16 0 0
	13 0 0	13 0 0
	16 0 0	16 0 0
	8 0 0	8 0 0

Non-Official Returns—continued

	1890			1891		
	R	a	p	R	a	p
	5½	to	6	5½	to	6
	6½	to 7 &	9	6½	to 7 &	9
	5½	to	6	5½	to	6
	9	to	10	9	to	10
BENGAL—*contd*	5½	to	6	5½	to	6
		8			8	
2 A Coal Co	5½	to	6	5½	to	6
	8	to	10	8	to	10
	5½	to	6	5½	to	6
		9			9	
	7	to	8	7	to	8
	8	to	11	8	to	11
3 Another Coal Co	0	4	2 62	0	4	1 05
	7	6	1 36	7	2	5 4
	5	8	0	5	8	0
	5	8	0	5	8	0
NORTHERN INDIA	3	0	0	2	12	0
	6	4	0	6	0	0
1 A Cotton Mill	2	8	0	3	0	0
	4	12	0	4	12	0
	3	0	0	3	0	0
	6	8	0	5	8	0
	3	8	0	2	8	0
	20	0	0	20	0	0
	14	11	1	15	0	0
	15	0	0	15	0	0
	13	8	0	14	0	0
2 The Murree Brewery	6	0	0	6	0	0
	6	8	0	6	0	0
	8	0	0	8	0	0
	6	8	0	6	8	0
	10	to	12	10	to	12
	14	to	15	14	to	15
		8			8	
		9			9	
		6			6	
		7			7	
	14	to	16	13	to	16
	15	to	17	15	to	17
	15	to	18	15	to	18
	15	to	20	15	to	18
		10			10	
		6			6	
	20	to	24	20	to	24
	12	to	15	12	to	15
	10	to	13	10	to	13
BOMBAY	6	to	7½	6	to	7½
		6½			6½	
The Manockjee Petit Mills	7	to	12	7	to	12
	9	to	9½	9	to	9½
		6			6	
		7½			7½	
		9			9	
	7	to	9	7	to	8
	12	to	15	13	to	14
	10	to	13	10	to	11
	6	to	8	5	to	10
	11	to	14	10	to	15
	15	to	20	12	to	20
	25	to	38	26	to	36
	14	to	15	14	to	15
	14	to	22	7	to	20
		5			5	
	14	to	25	14	to	25
	35	to	45	35	to	45
	10	to	13	10	to	13

APPENDIX II

ACCOUNTS AND ESTIMATES.

Accounts . . . . . 1889-90.
Revised Estimates . . . 1890-91.
Budget Estimates . . . 1891-92.

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E —Statement of Net Revenue and Expenditure—England and India . . .	71

General Statement of the Accounts and Estimates of the Revenue
India, in India

	For detail vide Statement	RECEIPTS: Accounts, 1889-90	RECEIPTS: Budget Estimate, 1890-91	RECEIPTS: Revised Estimate 1890-91	RECEIPTS: Budget Estimate, 1891-92.
Revenue—		Rx	Rx	Rx	Rx
Principal Heads of Revenue—					
Land Revenue		23,981,399	23,874,400	23,914,600	24,399,300
Opium		8,583,056	8,203,300	7,875,000	7,593,400
Salt		8,187,739	8,233,500	8,453,200	8,343,500
Stamps		4,087,908	4,034,900	4,096,100	4,148,200
Excise		4,891,894	4,844,500	4 923,700	4,953,700
Other Heads	A	9,129,817	9,005,300	9,383,900	9,488,100
TOTAL PRINCIPAL HEADS	A	58,861,813	58,195,900	58,646,500	58,926,200
Interest	"	873,201	789,900	925,800	806,400
Post Office, Telegraph, and Mint	"	2,337,624	2,423,400	2,539,500	2,469,700
Receipts by Civil Departments	"	1,556,372	1,521,500	1,607,600	1,571,300
Miscellaneous	"	1,264 409	1,243,000	920,600	821,400
Railways	"	16,605,601	17,151,400	17,007,600	17,872,400
Irrigation	"	1,991,078	2,035 000	2,171,200	2,160,600
Buildings and Roads	"	650,398	589,400	637,700	597,100
Receipts by Military Departments	"	914,707	982,600	857,000	800,200
TOTAL REVENUE		85,085 203	84,932,100	85,313,500	86,025,300
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,129,018	6,359,000	6,290,300	1,091,400
Unfunded Debt (net Incurred)	"		309,600	539,200	583,000
Deposits and Advances (net)	"	1,049,671	710,200	854,100	
Remittances (net)	"			373,300	19,500
Secretary of State's Bills drawn	"	15,474,496	14,989,000	15,989,000	16,000,000
TOTAL RECEIPTS		106,738,388	107,299,900	109,359,400	103,719,200
Balance on 1st April—India		13,305,189	14,596,889	14,748,821	6,797,121
England		3,259,933	4,503,833	5,402,873	3,532,473
GRAND TOTAL		123,303,510	126,400,622	129,511,094	124,048,794

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
Th[illegible] March 18[illegible]

R N RAY,
[illegible]

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates

	For detail *vide* Statement	DISBURSEMENTS			
		ACCOUNTS, 1889-90.	BUDGET ESTIMATE, 1890 91	REVISED ESTIMATE, 1890-91	BUDGET ESTIMATE, 1891 92
Expenditure—		*Rx.*	*Rx*	*Rx*	*Rx*
Direct Demands on the Revenues	B	8,909,651	9,775,500	9,621,600	10,035,400
Interest	"	4,240,963	4,296,300	4,164,700	3,867,200
Post Office, Telegraph, and Mint	"	2,228,504	2,328,600	2,307,800	2,368,100
Salaries and Expenses of Civil Departments	"	13,235,406	13,596,800	13,397,200	13,976,500
Miscellaneous Civil Charges	"	4,814,283	4,945,400	4,718,800	4,972,900
Famine Relief and Insurance	"	600,000	600,000	600,000	1,043,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	4,974	4,800	9,100	210,500
Railway Revenue Account	"	18,458,202	19 017,900	18,014,400	19,374,100
Irrigation	"	2,652,707	2,739 400	2,762,800	2,883,100
Buildings and Roads	"	5,412,189	5,717,300	5,822,000	6,109,100
Army Services	"	20,677,814	21,505,100	20,897,500	21,051,200
Special Defence Works	"	689,481	892,300	523 300	847,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		81,924,174	85 419,400	82,839,200	86,738,100
Add—Provincial Surpluses that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+562,198	+7,700	+104,800	..
Deduct—Provincial Deficits that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—13,202	—765 400	—417,600	—828,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		82,473,170	84,661,700	82,526,400	85,909,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	3,173,390	3,750,000	3,489,400	3,500,000
Capital charge involved in redemption of liabilities			4,695 000	4,692,600	
Debt, Deposits, and Advances—					
Unfunded Debt	C	69,616	.		
Deposits and Advances (net)	"		..		459,000
Loans to Native States and Presidency Corporations, &c (net advances)	"	355,905	537,000	452,700	484,700
Loans and Advances by Provincial Governments	"	242,249	370,000	330,500	523,600
Capital of Railway Companies (net Payments)	"	1,215,592	2,200,500	2,728,300	441,100
Remittances (net)	"	18,897	18,000		
Secretary of State's Bills paid	"	15,602,997	14,921,900	14,961,600	16 934 400
TOTAL DISBURSEMENTS		103,151,816	111,154,100	109,181 500	108,252,800
Balance on 31st March—India		14,748,821	13,094,089	16,797,121	13,570,321
England		5,402 873	2,152,433	3 532 473	2,225,673
GRAND TOTAL		123,303,510	126,400,622	129,511,004	124,048,794

	Rx	Rx	Rx	Rx
Revenue	85,085 203	84 033 100	85 313 500	86 025,300
Expenditure chargeable thereon	82 473 170	84 1 700	82 5 6 400	85 909,700
Surplus (+) or Deficit (−)	+2,612,033	+2 0 400	2 787 100	+115,600

STEPHEN JACOB,
Offg Comptroller General.

J F FINLAY,
Secretary to the Government of India

A.—*Statement of the Revenue of*

HEADS OF REVENUE	ACCOUNTS 1889-90 — India — Imperial	ACCOUNTS 1889-90 — India — Provincial and Local	ACCOUNTS 1889-90 — England	ACCOUNTS 1889-90 — Exchange* 1s 4.566d	ACCOUNTS 1889-90 — Total	REVISED — India — Imperial	REVISED — India — Provincial and Local
	Rx	Rx	£	Rx	Rx	Rx	Rx
Principal Heads of Revenue—							
I —Land Revenue	14 850 880	9 130,519			23,981 399	15 345 100	8,569,500
II —Opium	8 583,056				8 583,056	7,875,000	
III —Salt	8,152,136	35 603			8 187 739	8 414,000	39 200
IV —Stamps	1,194 054	2 893 854			4,087,908	1,199 700	2 896 400
V —Excise	3,660 706	1 231,188			4,891 894	3 682 800	1 240,900
VI —Provincial Rates	575	3 409 480			3,410 055	600	3,474 800
VII —Customs	1 490,493	16 193			1 506,686	1,706 900	15,600
VIII —Assessed Taxes	914,873	680 401			1,595 274	917,500	686,000
IX —Forest	769 905	716 398			1 486 303	732,900	718 300
X —Registration	177,986	175 806			353,792	185,800	183 300
XI —Tributes from Native States	777 707				777 707	762 200	
TOTAL	40,5/2 371	18 289 442			58 861,813	40 822 500	17 824 000
XII.—Interest	589,248	87,455	135,633	60 865	873,201	603,600	102 300
Post Office, Telegraph, and Mint—							
XIII —Post Office	1 294 751	6 496			1,301,247	1,387,300	6 500
XIV —Telegraph	742 408	406	16,601	7,450	706 805	762,500	300
XV —Mint	269,512				269,512	364,000	
TOTAL	2 306 671	6 902	16 601	7 450	2,337,024	2,513 800	6,800
Receipts by Civil Departments—							
XVI —Law and Justice { Courts	22 809	330 995			353 804	19,900	329,700
XVI —Law and Justice { Jails	42 737	246,876			289 613	37 100	261,700
XVII —Police	26 959	339 479			366,438	20 100	350 800
XVIII —Marine	80 505	115,965			202 470	79,700	12-,800
XIX —Education	1 504	200,044			201 548	1 200	200 500
XX —Medical	485	54 337	2,701	1,212	58,735	500	58,900
XXI —Scientific and other Minor Departments	9 769	73 287	489	210	83 764	6 500	72,800
TOTAL	190,768	1,360,983	3,190	1,431	1 556 372	165,000	1,397,200
Miscellaneous—							
XXII —Receipts in aid of Superannuation &c	184,506	38,922	104 363	46 833	374 624	172 000	55,600
XXIII —Stationery and Printing	27 184	43,326			70 510	22,900	44,000
XXIV —Exchange	380 744				386,744	130,000	
XXV —Miscellaneous	129 492	296,640	4,417	1,982	432 531	71,400	284,700
TOTAL	727,926	378 888	108 780	48 815	1,264,409	396 300	384,300
Railways—							
XXVI — State Railways (gross Receipts)	11 728 444	1 659 087	230	103	13,387 864	11,680,800	1,923,700
XXVII —Guaranteed Companies (Net Traffic Receipts)	3 168,634				3 168,634	3 367 900	
XXVIII —Subsidized Companies (Repayment of Advances of Interest)	49,012		63	28	49 103	34,000	..
TOTAL	14 946 090	1,659 087	293	131	16 605 601	15,082 700	1,923,700
Irrigation—							
XXIX —Major Works Direct Receipts	527 926	604,658			1,132,584	596,100	675,400
Portion of Land Revenue due to Irrigation	689,766				689 766	720,900	
XXX —Minor Works and Navigation	37,174	131 554			168 728	36 900	141,900
TOTAL	1 254,866	736 212			1 991,078	1,353,900	817,300
Buildings and Roads—							
XXXI —Military Works	43,519				43 519	43,600	
XXXII —Civil Works	50 295	518 667	26 172	11,745	606 879	20,700	541,600
TOTAL	93 814	518 667	26 172	11,745	650 398	64,300	541,600
Receipts by Military Departments—							
XXXIII —Army Effective	826,804		36,466	16,364	879 634	748,300	.
Non effective	52,560		8,633	3 874	65,073	51,700	
TOTAL	879,370		45,099	20,238	944,707	800,000	
TOTAL REVENUES	61,561,124	23,037,636	335,768	150,675	85,085,203	61,802,100	22,997,200

* The columns headed 'Exchange' show, under the several heads of Revenue and Expenditure which include transactions in England,

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890 91				BUDGET ESTIMATE 1891 92						
				INDIA						
England	Exchange * 1s 6 113d	TOTAL	Increase + Decrease — of Revised, as compared with Budget Estimates 1890 91	Imperial	Provincial and Local	England	Exchange 1s 5 25d	TOTAL	Increase + Decrease — of Budget 1891 92 as compared with Budget 1890 91	Increase + Decrease — of Budget 1891-92 as compared with Revised Estimates 1890-91
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
		23 914,600	+ 40 200	15,078,300	9 321,000			24 399 300	+ 524 000	+ 484,700
		7,875 000	—328,300	7,593 400				7 593,400	— 609,900	— 281,600
		8 453 200	+ 219,700	8 308,100	35 400			8,343 500	+ 110 000	— 109,700
		4,096,100	+ 61 200	1,218,500	2 929 700			4 148 200	+ 113,300	+ 52 100
		4 923,700	+ 79 .00	3 706 200	1,247,500			4,953 700	+ 109 200	+ 30,000
		3 475 400	+ 126 000	600	3 530,300			3 530 900	+ 181 500	+ 55 500
		1,722 500	+ 161 400	1 685 400	15,500			1,700,900	+ 139,800	— 21,600
		1,603 500	+ 44 800	921,900	688 400			1 610 300	+ 51 600	+ 6,800
		1,451 200	+ 30,800	770 200	740 900			1,511,100	+ 66 700	+ 59 900
		369,100	+ 23,600	186,200	183,700			369,900	+ 24 400	+ 800
		762 200	— 14 000	765 000				765 000	— 11 200	+ 2 800
		58,646,500	+ 450 000	40,233 800	18,692 400			58 926 200	+ 730,300	+ 279,700
166,000	53 900	925 800	+ 135 900	6 0 700	114 000	30 000	11,700	806 400	+ 16 500	— 119 400
		1,393 800	+ 7,600	1 417,200	6 700			1 423,900	+ 37,700	+ 30 100
14,300	4 600	781,700	— 11 500	754 700	300	17 600	6,900	779,500	— 13,700	— 2,200
		364 000	+ 120, 00	266 300				266 300	+ 22 300	— 97,700
14,300	4 600	2,539,500	+ 110,100	2 438 200	7 00	17,600	6 900	2 46 700	+ 46,300	— 69 800
		349,600	+ 7 800	2 900	330,900			353 800	+ 12 000	+ 4,200
		298,800	+ 9 500	40,500	280 500			321 000	+ 31 700	+ 22 200
		370,900	+ 12 800	18 200	338 800			357 000	— 1 100	— 13,000
		202 500	+ 10,100	78 500	120,600			199 100	+ 6,700	— 3 400
		201 700	— 2 700	1 300	202,300			203 600	— 800	+ 1,900
33 600	10,900	103,900	+ 42 400	500	59 700	2 400	900	63 500	+ 2,000	— 40 400
700	200	80 200	+ 6 200	4 700	68 000	400	200	73 300	— 700	— 6 900
34 300	11,100	1 607,600	+ 86 100	166 600	1,400 800	2,800	1 100	1,571 300	+ 49 800	— 36,300
101,100	32 900	361 600	— 1,300	165 700	47 700	98,300	38,500	350 200	— 12,700	— 11 400
		66 900	— 5 900	21,900	47,400			69 300	— 3 500	+ 2,400
		130 000	— 313,500	41 400				41,400	— 402,100	— 88 600
4 500	1,500	362,100	— 1 700	69,500	287 500	2,500	1 000	360 500	— 3 300	— 1,600
105,600	34,400	920,600	— 322,400	298,500	382 600	100 800	39 500	8.1 400	— 421 600	— 99 200
200	100	13 604 800	— 172 500	12,653 300	2 006,400	200	100	14 660 000	+ 882,700	+ 1 055,200
		3,367,900	+ 25 900	3 180,000				3,180 000	— 162,000	— 187,900
700	200	34,900	+ 2 800	32,400				32 400	+ 300	— 2,500
900	300	17 007 600	— 143 800	15 865 700	2 006 400	200	100	17 872 400	+ 741 000	+ 864 800
		1,271 500	+ 97,600	589,000	634,700			1 223,700	+ 49 800	— 47 800
		720 900	+ 32 800	756,200				756 200	+ 68 100	+ 35 300
		178 800	+ 5 800	39 700	141 000			180 700	+ 7 700	+ 1,900
		2,171 200	+ 136,200	1 384 900	775 700			2 160 000	+ 1.5 000	— 10 000
		43 600	+ 5,600	43,500				43 500	+ ,500	— 100
24 000	7,800	594 100	+ 42,700	10,500	508 200	25,100	9 800	553 600	+ 2 200	— 40 500
24 000	7,800	637,700	+ 48 300	54 000	508 200	25,100	9,800	597 100	+ 7 700	— 40 600
35 600	11,600	795,500	— 113,200	688,500		27 100	10 600	726 200	— 182 500	— 69 300
7,400	2,400	61,500	— 12,400	61 500		9 000	3,500	74 000	+ 100	+ 12,500
43 000	14,000	857,000	— 125 600	750 000		36 100	14,100	800 200	— 182 400	— 56,800
388,100	126,100	85 313 500	+ 381,400	61,842,400	23 887 100	212,600	83,200	86,025,300	+ 1,093 200	+ 711,800

exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year

B—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE	ACCOUNTS 1889-90 — India — Imperial	ACCOUNTS 1889-90 — India — Provincial and Local	ACCOUNTS 1889-90 — England	ACCOUNTS 1889-90 — Exchange * 1s 4·566d	ACCOUNTS 1889-90 — TOTAL	REVISED — India — Imperial	REVISED — India — Provincial and Local
	Rx	Rx	£	Rx	Rx	Rx	Rx
Direct Demands on the Revenues—							
1—Refunds and Drawbacks	168 602	72,373			240 9-5	163,100	69 800
2—Assignments and Compensations	569,193	975,255			1 544 448	569,100	948,100
Charges in respect of Collection *viz* :—							
3—Land Revenue	206 891	3 326,741	388	174	3 624 194	349,700	3 353,700
4—Opium (including cost of Production)	1,603,596		1 043	468	1,605 107	2,193 900	
5—Salt (including cost of Production)	407,009	5 453	210	94	412,766	417,800	19,200
6—Stamps	—10,481	96 322	33 499	15 033	134 373	—11 000	96,600
7—Excise	116 523	40 006	145	65	156 739	131,900	44,800
8—Provincial Rates		55 075			55 075		51,400
9—Customs	48 616	86,377	19	9	135,021	48,700	87 900
10—Assessed Taxes	14,347	13 334			27,68	15 300	14 200
11—Forest	360 144	417,390	1,726	775	780 035	377,200	432,900
12—Registration	96 926	96,311			193,237	98,400	97,700
TOTAL	3 071 366	5 184,637	37 030	16 618	8,909,651	4,354,100	5,216,300
Interest—							
13—Interest on Debt† other than that charged to Railways and Irrigation Works	272,710	51 914	2,402,302	1 078 031	3 804 957	317 900	63,800
14—Interest on other Obligations	433 007	2 744	170	79	436 006	450,900	2,230
TOTAL	705 717	54 658	2 402 478	1,078 110	4 240 963	768 800	66 000
Post Office, Telegraph, and Mint—							
15—Post Office	1 159 686	112 571	72,036	32,326	1,376 619	1 182,300	112,600
16—Telegraph	579 670	454	104,387	46 844	731 355	603 200	400
17—Mint	103,016		12,089	5 425	120 530	105,900	
TOTAL	1 842 372	113 025	188 512	84,595	2,228,504	1,891 400	113,000
Salaries and Expenses of Civil Departments—							
18—General Administration	506 965	814 753	239 845	107 630	1,759,193	595 600	819 300
19—Law and Justice { Courts	98 41	2 612,017	4,035	1,811	2 716,275	101,500	2,649,800
19—Law and Justice { Jails	159 751	697,940			857,691	159,100	722,400
20—Police	950 009	2 937 555			3 687,564	800,000	2,965,000
21—Marine (including river Navigation)	326,862	170,213	106,844	47 946	657,865	279,300	146,200
22—Education	15 560	1 208 449	1,572	705	1 316 286	18,800	1,341,400
23—Ecclesiastical	160,277		546	245	161 068	165,700	
24—Medical	34 988	740 850	6,402	2 913	785,243	35,300	758,300
25—Political	504 593	53,010	25 968	11 653	655 254	716 700	55,000
26—Scientific and other Minor Departments	255 767	143,671	27 285	12,244	438 967	307,100	143,800
TOTAL	3 163 184	9,474,488	412,587	185,147	13,235,406	3 239,100	9,601,200
Miscellaneous Civil Charges—							
27—Territorial and Political Pensions	515 656		13,754	6,172	535,582	511,900	
28—Civil Furlough and Absentee Allowances	2,016		203,941	91,518	297 475	1,700	
29—Superannuation Allowances and Pensions	85 608	699 991	1,625,376	729,386	3,140 361	83,400	735,100
30—Stationery and Printing	90 492	401,723	45,912	20,603	558,730	93,000	415,400
31—Exchange							
32—Miscellaneous	52 703	191 995	25 841	11,596	282,135	62 700	185,100
TOTAL	746,475	1 293 709	1 914,824	859 275	4 814,283	752,700	1,335,600
Famine Relief and Insurance—							
33—Famine Relief		68 288			68,288		8,000
34—Construction of Protective Railways							
35—Construction of Protective Irrigation Works	71 457				71 457	75 600	
36—Reduction of Debt	460 455				460,255	516,400	
TOTAL †	531,712	68,288			600,000	592 000	8,000
Carried over	10 000 820	16 188,805	4 955 431	2 223,745	34,028,807	11,598,100	16,340,100

The Interest on Debt is distributed as follows:—

	Accounts 1889-90 — India	England	Exchange	TOTAL
	Rx	£	Rx	Rx
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	324,624	2,402,302	1,078,031	3,804,957
Under Railway Revenue Account	2 764 468	914,022	410,166	4,088,656
Under Irrigation	1,060,683			1,060,683
TOTAL	4,149,775	3,316,324	1,488 197	8,954,296

* See foot-note to Statement A

† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief

	Accounts, 1889-90	Revised Estimate, 1890-91	Budget Estimate, 1891-92
Indian Midland Railway	[illegible]	[illegible]	[illegible]

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE 1890-91			Increase + Decrease — of Revised as compared with Budget Estimates, 1890-91	BUDGET ESTIMATE 1891-92					Increase + Decrease — of Budget, 1891-92 as compared with Budget, 1890-91	Increase + Decrease — of Budget 1891-92, as compared with Revised Estimate 1890-91
England	Exchange * 1s 6 113d	TOTAL		INDIA — Imperial	INDIA — Provincial and Local	England	Exchange 1s 5 25d	TOTAL		
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
		232 900	+ 13,300	164,800	66,600	.		231,400	+ 11 800	— 1,500
.		1,517 200	+ 4,200	568,700	953 700			1,522,400	+ 9,400	+ 5,200
400	100	3 703,900	— 9 500	370,900	3,515 500	700	300	3,887,400	+ 174 000	+ 183,500
600	200	2,194,700	— 110,100	2 273,900		500	200	2,274,600	— 30 200	+ 79,900
500	200	437,700	— 15,300	452,000	14 100	600	200	466 900	+ 13,900	+ 49,200
35,000	11,400	132,000	— 11 100	— 11 900	100,400	31 000	12,500	132 400	— 10,700	+ 400
100		176,800	+ 4 200	140 900	47,700	100		188,700	+ 16,100	+ 11,900
		51,400	+ 7 900		51,800			51,800	+ 8,300	+ 400
		136,600	— 2,000	52 900	87,600	100		140 600	+ 2 000	+ 4,000
		29 500	— 1 700	16,300	15 300			31,600	+ 400	+ 2,100
2,000	700	812 800	— 35,100	427,500	475,300	2 100	800	905,700	+ 57,800	+ 92 900
		196,100	+ 1 300	101,400	100 500			201,900	+ 7,100	+ 5 800
38,600	12,600	9,621,000	— 153 900	4 557,400	5 428 300	35,700	4 000	10,035 400	+ 259 900	+ 413,800
2,512,800	816 700	3,711,200	— 129 500	— 37,400	81,100	2,407,200	942 000	3 392 900	— 447,800	— 318 300
300	100	453,500	— 2 100	471,700	2 200	300	100	474 300	+ 18,700	+ 20 800
2,513 100	816 800	4 161 700	— 131 600	434,300	83,300	2 407 500	94[illegible],100	3 867,200	— 429,100	— 297,500
79 200	25,800	1,399 900	— 20,000	1,211,100	115,000	95 500	37 400	1 459 000	+ 39,100	+ 59 100
134,300	43,600	781 500	— 19,000	622,300	400	122 000	47,700	792,400	— 8,100	+ 10,900
15,500	5 000	126,400	+ 18 200	105 200		8,300	3,200	116,700	+ 8,500	— 9 700
229,000	74 400	2 307 800	— 20 800	1,938,600	115,400	225 800	88 300	2 368,100	+ 39 500	+ 60 300
246,300	80,100	1,741,300	— 28,100	599 400	823,100	245 300	96,000	1 763 800	— 5,600	+ 22,500
700	200	2,752 200	— 7 700	113,600	2 725 600	3 600	1 400	2,844 200	+ 84 300	+ 92,000
...	.	881,500	— 6,400	165 200	750,900			916 100	+ 28 200	+ 34,600
		3,825 000	— 124,200	836,100	3 102,400			3,938,500	— 10 700	+ 113 500
116,900	38,000	580,400	— 38,800	289 100	182,100	172 100	67 300	710,600	+ 91,400	+ 130,200
1,600	500	1,362 300	— 33 500	21,700	1,402 700	1 8[illegible]0	700	1,426 900	+ 31 100	+ 64 600
400	100	166,200	— 1,000	169,100		600	200	169,900	+ 2 700	+ 3 700
6,700	2,200	802 500	— 7,800	37,000	785,700	7,500	2 900	833,100	+ 22 800	+ 30 600
25,200	8,200	805 100	+ 74 000	677,100	56 500	22,400	8,800	704 800	+ 33 700	— 40 300
22,500	7 300	480,700	— 26,100	421 400	154,600	23,400	9,200	608,600	+ 101 800	+ 127,900
420,300	136 600	13,397 200	— 199,600	3,329 700	9 983 600	476 700	186 500	13 976 500	+ 379 700	+ 579,300
46 300	15,100	573,300	+ 44 100	498,800		22,400	8,800	530,000	+ 800	— 43,300
176,000	57,200	234 900	— 81,400	1,300		209,000	81,800	292 100	— 24 200	+ 57,200
1,685,400	547 800	3,051,700	— 132 700	83,200	747,100	1 716 500	671,700	3,218,500	+ 34 100	+ 166 800
51 000	16,600	576,000	— 32,600	95,600	417,500	42 300	16,600	572,000	— 36,600	— 4,000
26,500	8,600	282,900	— 24,000	41 300	277,300	30 000	11 700	360 300	+ 53 400	+ 77 400
1 985 200	645,300	4,718,800	— 226 600	720 200	1,441 900	2 020,200	790 600	4,972 900	+ 27 500	+ 254 100
...	...	8,000	— 2,500		3,000			3,000	— 7,500	— 5,000
				975 000				975,000	+ 975,000	+ 975 000
		75,600	+ 10 600	65 000				65,000		— 10,600
		510 400	— 8 100						— 524,500	— 516,400
	...	600,000		1 040 000	3,000			1,043,000	+ 443 000	+ 443,000
5,186,200	1 685,700	34,810,100	— 732 500	12 020 200	17,055,500	5,105,000	2 021 500	36 263 100	+ 720,500	+ 1 453,000

REVISED ESTIMATE 1890-91				BUDGET ESTIMATE 1891-92			
India	England	Exchange	TOTAL	India	England	Exchange	TOTAL
Rx.	£	Rx	Rx	Rx.	£	Rx	Rx
381,700 2,880,500 1,082 000	2,512,800 988,300	816 700 321,200	3 711,200 4,190 000 1,082,000	43 700 3,023,000 1 107,000	2 407 100 1 167 800	942 000 456,900	3 392 900 4 647 000 1 107 000
4,344,200	3,501,100	1 137,900	8,983,200	4,173 700	3,575,000	1,398 900	9 147 600

Insurance as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies :—

B.—*STATEMENT of the EXPENDITURE chargeable on the*

HEADS OF EXPENDITURE	ACCOUNTS 1889 90					REVISED	
	INDIA		England	Exchange * 1s 4 566d	TOTAL	INDIA	
	Imperial	Provincial and Local				Imperial	Provincial and Local
	Rx	Rx	£	Rx	Rx	Rx	Rx
Brought forward	10,660 826	16,188 805	4,955,431	2,223,745	34,028,807	11,598,100	16,340,100
37 —**Construction of Railways** (Charged against Revenue in addition to that under Famine Insurance)		4 974			4 974		9,100
Railway Revenue Account—							
38 —State Railways Working Expenses	6 013,751	850 688			6,864,439	5,839,900	1,022,200
Interest on Debt	2 268,141	476,912	861 500	386 597	3 993,150	2,367,600	493,500
Annuities in purchase of Railways			1,687 780	757 390	2,445,170		
Interest chargeable against Companies on Advances			52 522	23 569	76,091		
Interest on Capital deposited by Companies	21 465		670 557	300,912	992 934	19,400	
39 —Guaranteed Companies Surplus Profits Land and Supervision	472 885				472 885	515 700	
Interest	9,468		2,337,058	1,048 753	3 395,279	7,500	
40 — Subsidized Companies Land, &c	54,557	14 573			69,130	25,000	14,700
Advances of Interest							
41 —Miscellaneous Railway Expenditure	129,231	19,893			149 124	122 900	30,500
TOTAL	8,969 498	1,362,066	5 609,417	2,517 221	18,458 202	8,898 000	1,560 900
Irrigation—							
42 —Major Works: Working Expenses	359 249	368,309			727 558	370,400	377 100
Interest on Debt	548,144	512,539			1,060 083	565 300	516,700
43 —Minor Works and Navigation	293 571	569,877	703	315	864,466	291,500	638,800
TOTAL	1,200,964	1,450 725	703	315	2,652 707	1 227,200	1,532,600
Buildings and Roads—							
44 —Military Works	1,118 756		13,603	6,104	1 138,463	1,190 900	
45—Civil Works	628,594	3,482 070	112,553	50 509	4,273 726	599 200	3,867,300
TOTAL	1,747 350	3,482,070	126,156	56 613	5 412,189	1 790,100	3,867 300
Army Services—							
46 —Army: Effective . . .	14 037 013		1,904,003	854,420	16 705 436	13,826,200	
Non Effective .	907,082		2 053 700	921 596	3,882 378	989,800	
TOTAL	14,944,095		3 957 703	1,776 016	20 677 814	14 816 000	
Special Defence Works—							
47 —Special Defence Works	400,436		199 513	89 532	689,481	263,300	
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL	37 923,169	22 488 640	14,848,923	6,663 442	81,924,174	38,592,700	23,310,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+ 562,198			+ 562,198		+ 104,800
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		—13 202			—13,202		—417,600
Total Expenditure charged against Revenue		23,037 636			82,473,170		22,997,200

	ACCOUNTS 1889-90			
	India.	England	Exchange * (charged against Revenue)	Total.
Expenditure not charged to Revenue—	Rx	£	Rx	Rx
Capital Outlay, Railways and Irrigation Works—				
48 —State Railways Construction	1,349 203	997,588	447,667	2,794,458
49.—Irrigation Works	376,088	1,963	881	378,932
TOTAL	1,725,291	999,551	448,548	3,173,390
50 —CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES .				

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

ESTIMATE 1890 91			Increase + Decrease— of Revised as compared with Budget Estimates 1890-91	BUDGET ESTIMATE 1891 92					Increase + Decrease — of Budget 1891 92 as compared with Budget 1890 91	Increase + Decrease— of Budget 1891 92, as compared with Revised Estimates, 1890 91
				India						
England	Exchange* 1s 0 11¾d	Total		Imperial	Provincial and Local	England	Exchange 1s 5 25d	Total		
£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx
5,186 200	1 685 700	34 810 100	−732,500	12,020,200	17,055,500	5 165,900	2 021 500	36,263,100	+ 720,500	+ 1 453,000
		9 100	+ 4 300		210,500			210,500	+ 205 700	+ 201 400
		6,862,100	− 233 900	6 520 000	1,134 200			7,654,200	+ 558 .00	+ 792 100
865 400	281,300	4,007 800	− 118,600	2 498 200	505,400	1,005 900	393,600	4,403,100	+ 276 700	+ 395 300
1,690 600	549 400	2 240 000	− 211,400			1 693 600	662 700	2,356,300	− 95 100	+ 116,300
122,900	39,900	162,800	− 15,600			161,900	63 300	225,200	+ 46 800	+ 62,400
669,200	217 500	906,100	− 83,000	19,400		681,700	266 800	967,900	− 21 800	+ 61 800
		515 700	− 53 300	590,000				599 000	+ 30,000	+ 83 300
2 354,200	765,100	3 126 800	− 316 000	2 500		2,146,900	840,100	2 989,500	− 454 200	− 137 300
		39 700	− 12,300	35 000	15,100			50 100	− 1,900	+ 10,400
		153 400	+ 42,100	120 000	8 800			128,800	+ 17 500	− 24,600
5,702,300	1 853 200	18 014 400	− 1 003 500	0 794 100	1 663,500	5,690,000	2 226,500	19 374,100	+ 356 200	+ 1 359 700
		747 500	+ 18,700	375,500	378 200			753,700	+ 24 900	+ 6 200
		1,082 000	− 1 200	585 600	521 400			1 107 000	+ 23 800	+ 25 000
2 300	700	933 300	+ 5,900	326,200	695 800	300	100	1 022 400	+ 95 000	+ 89 100
2,300	700	2 762 800	+ 23 400	1 287 300	1 595 400	300	100	2 883 100	+ 143,700	+ 120 300
22 300	7,200	1 220 400	+ 50,700	1,118,500		8 200	3 200	1 130 300	− 30 400	− 90 100
102 000	33 100	4 601 600	+ 45,000	654,500	4,190,600	96 100	37,600	4 978,800	+ 422 200	+ 377 200
124,300	40 300	5 822 000	+ 104 700	1,773,400	4,190,600	104 300	40 800	6 109 100	+ 391 800	+ 287,100
2,492 500	810,100	17 128 800	− 390 400	13 649,800		2 496,100	976,700	17 122 600	− 396,600	− 6,200
2,097,300	681 600	3 768 700	− 217 200	915 700		2,165 500	847 400	3,928,600	− 57,300	+ 159 900
4,589 800	1,491 700	20 897 500	− 607 600	14 565 500		4,661,600	1 824,100	21 051 200	− 453,900	+ 153,700
196 200	63,800	523 300	− 369,000	360 000		350,000	137 000	847 000	− 45,300	+ 323,700
15,801,100	5,135,400	82,839,200	− 2,580,200	39,800,500	24,715,500	15,972 100	6,250,000	86 738,100	+ 1 318,700	+ 3,898 900
		+ 104,800								
		− 417 600			− 828,400			− 828 400		
		82,526,400			23,887,100			85 909 700		..

REVISED ESTIMATE 1890-91				BUDGET ESTIMATE 1891 92			
India.	England	Exchange	Total	India	England	Exchange	Total
Rx	£	Rx	Rx	Rx	£	Rx	Rx
1,519,300	1,106,200	359,500	2,985,000	1,291,600	1,192,000	466,400	2,950,000
495,100	7,000	2 300	504,400	543,900	4,400	1,700	550 000
2,014,400	1,113,200	361,800	3,489,400	1,835,500	1,196,400	468,100	3,500,000
...	4,692,600		4,692,600				

* See foot-note to Statement A.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate 1891-92		
	India	England	Total	India	England	Total.	India.	England	Total.
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Revenue (from Statement A)	84,598,760	335 768	84 934,528	84,799,300	388,100	85,187 400	85,729,500	212,600	85,942,100
Exchange added to Revenue	150 675		150,675	126,100		126 100	83,200		83,200
TOTAL	84 740,435	335,768	85 085,203	84,925,400	388,100	85 313,500	85,812,700	212 600	86,025,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p c Debentures		661,000							
3 p c Stock		3 500,000			5,400,000			2,600,000	
Debenture and Debenture Stock					1,495,000				
Rupee Debt—									
4 p c Rupee Loan	2,000,000								
Stock Notes	.								
Miscellaneous		..		700					
TOTAL	2,000,000	4 161,000	6,161,000	700	6,895,000	6,895,700		2,600,000	2,600,000
NET			5,129,018			6,290,300			1,091,400
Unfunded Debt—									
Treasury Notes	1,650			2,000					
Deposits of Service Funds	128,175			131 500			134,400		
Savings Bank Deposits	4,114,726			3,467,400			3,564,900		
TOTAL	4,244,551		4,244,551	3,600,900		3 600,900	3,699,300		3,699,300
NET			0			539,200			583,000
Deposits and Advances—									
Balances of Provincial Allotments	562,198			104,800					
Appropriation for reduction of Debt	460,255			516,400					
Excluded Local Funds	615,003			650,900			647,500		
Political and Railway Funds	286,205			221,900			212,900		
Departmental and Judicial Deposits	14,648 933			14 740 300			14,133,600		
Advances	11,185,425	6,917		15,402,600	4,700		10,228,700	7,300	
Suspense Accounts	87,915			45,500			15,700		
Exchange on Remittance Accounts, net				239,400			769,600		
Miscellaneous	266,720	770		455,800			5 ,000		
TOTAL	28,112,654	7,687	28,120,341	32,437,600	4,700	32,442,300	26,063,000	7,300	26,070,300
NET			1,049,671			854,100			0
Carried over	119,106,640	4,504,455		120,964,000	7,287,800		115,575,000	2,819,900	

and Expenditure of the Government of India, in India and in England

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1889-90			REVISED ESTIMATE, 1890-91			BUDGET ESTIMATE, 1891-92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	Rx	Rx	£	Rx	Rx	£	Rx.
Expenditure, Imperial and Provincial (from Statement B)	60,411,809	14,848,923	75,260,732	61,902,700	15,801,100	77 703 800	64,516,000	15 972 100	80 488 100
Exchange, charged as Expenditure	6 663 442		6 663 442	5,135,400		5,135 400	6,250,000		6,250,000
Add—Provincial Surpluses transferred to "Deposits"	562,198		562,198	104,800		104 800			
Deduct—Provincial Deficits charged against 'Deposits'	−13,202		−13 202	−417 600		−417 600	−828 400		−828,400
TOTAL	67,624 247	14 848 923	82,473,170	66 725 300	15 801 100	82,526 400	69 9[illegible]7 600	15,972 100	85,909,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,725,291	999 551		2,014,100	1,113 200		1,835 500	1,196,400	
Capital Charge involved in Redemption of Liabilities					4,692,600				
Add—Exchange on Expenditure not charged to Revenue	448,548			361 800			468 100		
TOTAL	2,173 839	999 551	3 173 390	2,376 200	5,805 800	8 182,000	2 303 600	1,196 400	3,500,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p c Stock		3 167			600				
India 4 p c Stock		248 608			87,700				
India 3½ p c Debentures		661,000						1,386,000	
Oudh and Rohilkund Railway Debentures					500 000			31,000	
South Indian Railway Debentures								86,100	
Rupee Debt—									
5¼ p c Loans	700								
5 p c Loans	1 706			600					
4½ p c Loans	25 990			4,000			2 000		
4 p c Loans	88,792								
Provincial Debentures				11,900			3 000		
Stock Notes	1,929			600			500		
TOTAL	119,117	912,805	1,031,982	17,100	588,300	605,400	5 500	1,503,100	1,508,600
NET			0			0			0
Unfunded Debt—									
Special Loans	34,702			400			400		
Treasury Notes	1,300			1,600					
Deposits of Service Funds	82,554			86,100			86 000		
Savings Bank Deposits	4,195,611			2,973,600			3 029,000		
TOTAL	4,314,167		4,314,167	3,061,700		3,061,700	3,116,300		3,116,300
NET			69,616			0			0
Deposits and Advances—									
Balances of Provincial Allotments	13,202			417,600			828,400		
Excluded Local Funds	657,323			683,400			636,800		
Political and Railway Funds	303,998			237,400			231,000		
Departmental and Judicial Deposits	14,543,114			14 733,500			14,082,300		
Advances	11,231,279	3,662		15,410,900	9,000		10 308 300	2,600	
Suspense Accounts	165,277			40 000			18,800		
Exchange on Remittance Accounts, net	47,843								
Miscellaneous	104,728	244		56,400			421 100		
TOTAL	27,066,764	3,906	27,070,670	31,579,200	9,000	31 588 200	26,526,700	2,600	26,529 300
NET			0			0			459,000
Carried over	101,298,134	16,765 245		103,759,500	22,204,200		101,889,700	18,674,200	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate, 1891-92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	*£*	*Rx*	*Rx*	*£*	*Rx*	*Rx*	*£*	*Rx*
Brought forward	119,106,640	4,504,455		120,964,600	7,287,800		115,575,000	2,819,900	
Loans to Native States and Presidency Corporations, &c	121,456		121,456	90,900		90,900	83,500		83,500
Net			0			0			0
Loans and Advances by Provincial Governments	258,730		258,730	219,800		219,800	221,300		221,300
Net			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital		1,736,651		20,000	98,800		140,000	2,716,800	
Repayments	1,293,804	5,281		1,308,900	5,700		1,067,900		
Total	1,293,804	1,741,932	3,035,736	1,328,900	104,500	1,433,400	1,207,900	2,716,800	3,924,700
Net			0			0			0
Remittances—									
Inland Money Orders	14,418,484			16,258,000			17,900,000		
Other Local Remittances	14,080			8,400					
Other Departmental Accounts	472,140			219,900			579,000		
Net Receipts by Civil Treasuries from—									
Post Office	206,057			617,000			645,200		
Guaranteed Railways	3,559,160			3,383,100			3,077,200		
Net Receipts from Civil Treasuries by—									
Telegraph	24,897			33,900			59,300		
Marine	283,520			234,300			234,800		
Military	13,630,963			13,597,600			13,227,000		
Public Works	1,459,399			826,700			1,336,100		
Remittance Account between England and India	923,517	186,955		941,400	197,200		1,357,700	115,800	
Total	34,992,817	186,955	35,179,772	36,120,600	197,200	36,317,800	38,416,300	115,800	38,532,100
Net						373,300			19,500
Secretary of State's Bills drawn		15,474,496	15,474,496		15,989,000	15,989,000		16,000,000	16,000,000
Total Receipts	155,773,447	21,907,838		158,724,800	23,578,500		155,504,000	21,652,500	
Opening Balance	13,305,189	3,259,933		14,748,821	5,402,873		16,797,121	[illegible],532,473	
GRAND TOTAL	169,078,636	25,167,771		173,473,621	28,981,373		172,301,121	25,184,973	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

R N RAY,
Offg Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued

Figures nearest to 100 in columns for Estimates.

	Accounts, 1889-90			Revised Estimate, 1890-91			Budget Estimate 1891 92		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	*Rx*	*Rx*	£	*Rx*	*Rx*	£	*Rx*
Brought forward	101,298 134	16,765,245		103,759,500	22,204,200		101,880 700	18,674 200	
Loans to Native States and Presidency Corporations, &c	477,361		477,361	543,600		543,600	568,200		568,200
Net			**355,905**			**452,700**			**484,700**
Loans and Advances by Provincial Governments	500 979		500 979	550,300		550 300	744,000		744 900
Net			**242,249**			**330,500**			**523,600**
Payments to Railway Companies on Capital Account—									
For discharge of Debentures		500 000			898 100			1,533,500	
For Expenditure	2,235,123	1,516,205		1,884,100	1,379,500		1,392,100	1,440,500	
Total	2,235,123	2 016 205	4,251,328	1,884,100	2,277,600	4,161 700	1,392,100	2,974,000	4,366,100
Net			**1,215,592**			**2,728,300**			**441,400**
Remittances—									
Inland Money Orders	14,393,100			16 258,000			17,900,000		
Other Departmental Accounts	474,110			219,900			579,000		
Net Payments into Civil Treasuries by—									
Post Office	202 914			617,000			645,200		
Guaranteed Railways	3,559,160			3 383,400			3,077,200		
Net Issues from Civil Treasuries to—									
Telegraph	24,819			33 900			59 300		
Marine	283 997			234 300			244 800		
Military	13,078 031			13,497 600			13 27 000		
Public Works	1,433 912			576 700			1,336,100		
Remittance Account between England and India	165,178	983,448		156,600	967,100		142 900	1,311,100	
Total	34,215,221	983,448	35,198,669	34,977 400	967,100	35,944 500	37,201,500	1,311,100	38,512,600
Net			**18,897**			**0**			**0**
Secretary of State's Bills paid	15,602,997		**15,602,997**	14,961 600	..	**14,961,600**	16 934 400		**16,934,400**
Total Disbursements	154,329,815	19,764,898		156,676,500	25,448,900		158,730 800	22,959,300	
Closing Balance	14,748,821	5,402,873		16,797,121	3,532,473		13,570,321	2,225,673	
GRAND TOTAL	169,078,636	25,167 771		173,473,621	28,981 373		172,301 121	25,184,973	

STEPHEN JACOB,
Offg Comptroller General.

J F FINLAY,
Secretary to the Government of India

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts.*

Provincial and Local Balances

NOTE —These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts

	India	Central Provinces	Burma	Assam	Bengal	N W P & Oudh	Punjab	Madras	Bombay	TOTAL
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Accounts, 1889 90										
Balance at end of 1888 89*	11,922	310,631	208 466	104,941	495 634	444,042	406 794	1,248 182	843,857	4,074,469
Added in 1889 90	657		69,636	19 764	94 940	117 005	42 375	155 614	62,207	562,198
Spent in 1889 90		13,202								13 202
Balance at end of 1889 90	12 579	297,429	278,102	124,705	590,574	561 047	440,169	1,403,796	906,064	4 623,465
Revised Estimate, 1890-91										
Balance at end of 1889-90 (by Accounts)	12,579	297,429	278,102	124,705	590,574	561,047	440 169	1,403 796	906,064	4,623,465
Added in 1890 91			44,100			34,000	26,700			104,800
Spent in 1890 91	300	74,900		11,900	84,100			139 100	107,300	417,600
Balance at end of 1890 91	12,279	222,529	322,202	112,805	506 474	595,047	475,869	1,264,696	798,764	4,310,665
Budget Estimate, 1891-92.										
Balance at end of 1890-91 (by Revised Estimate)	12,279	222,529	322,202	112,805	506,474	595,047	475,869	1,264,696	798,764	4,310,665
Added in 1891 92										
Spent in 1891-92	1 200	47,000	112,400	12,800	50,000	52,500	77,400	303,700	171,400	828,400
Balance at end of 1891 92	11 079	175,529	209,802	100 005	456,474	542,547	398,469	960,996	627,364	3,482,265

* See Appropriation Report, Abstract D

R. N RAY,
Offg Deputy Comptroller General

STEPHEN JACOB,
Offg Comptroller General

J F FINLAY,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue

Figures to nearest 100

	Accounts, 1889-90					Revised Estimate 1890-91					Budget Estimate, 1891-92				
	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Total after deducting Refunds and Drawbacks	Charges in respect of Collection	Net Revenue
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Land Revenue	23,081,309	55,015	23,926 384	3,624,194	20 302 190	23 914 600	51,900	23 862 700	3 703 000	20 158 800	24 399 300	45 900	24 353 400	3 887 400	20,466 000
Opium	8 583 056	66	8 582 990	1,005 107	6,977 883	7 875 000	100	7 874 900	2,194 700	5 680 200	7 59[illegible] 100	100	7 593 300	2,274 600	5 318 700
Salt	8 187,739	35,812	8 151 927	412 766	7 739 101	8 4[illegible]	35 500	8 117 700	4 7[illegible] 00	7,080 000	8 [illegible] 500	37 400	8 [illegible]00 100	466 900	7,839 200
Stamps	4 08[illegible] 908	47,444	4,040 464	134 373	3 906,091	4 0[illegible]	47 [illegible]00	4 04[illegible]	1[illegible]	910 00	4 148 00	47 000	4 101 00	13 [illegible]400	3 968,800
Excise	4 891 894	30 191	4 801,703	150 739	4 704 964	4,92[illegible]	20 700	4 897,0[illegible]	170 800	4 [illegible]0 200	4 953 [illegible]00	27 000	4 9[illegible]0 100	188 [illegible]00	4,737 100
Provincial Rates	3 410 055	6,022	3 40[illegible] 433	55 075	3 348 358	3 [illegible]75 400	6 00	[illegible]400	51 400	417 00	3 [illegible]	6 000	3 574 00	51 500	3 4[illegible] 100
Customs	1,506,686	48 455	1,458,231	135 021	1 323 210	1 [illegible]22 [illegible]00	44 000	1 [illegible] 76[illegible]	1 [illegible]	1 541 [illegible]00	1 [illegible]00	49 000	1 651 300	140 000	1 510 700
Assessed Taxes	1,595 274	13 609	1 581,605	27 681	1 553 [illegible]4	1 6[illegible]3 [illegible]	15 [illegible]	1 [illegible]	26 [illegible]00	1 [illegible]5 000	1 010 3 0	14 [illegible]	1 [illegible]05 [illegible]00	31 000	1 504 300
Forest	1,480 303	2,915	1 483 388	780 035	70[illegible]5	1 4[illegible]	4 4[illegible]0	1 44[illegible]	[illegible]	634 000	1 51[illegible] 1[illegible]0	2 400	1 [illegible],00	9 5 700	603 000
Registration	353 792	846	352 946	193 237	159 7[illegible]9	[illegible]9 1[illegible]0	900	308 200	190 100	17[illegible] 100	309 900	1 000	[illegible]08 [illegible]00	201 900	107 000
Tributes from Native States	777 707		777 707		777 707	702 [illegible]		70[illegible] 00		70[illegible] 200	765 000		705 000		765 000
	58 961,813	240,975	58,620 838	7 124,228	51 496,010	58 646 [illegible]	2 2[illegible],000	58 41[illegible]	[illegible]8,1[illegible]00	50 542 100	[illegible] 920 200	2[illegible]1 400	58 004 800	8 281 600	50,413,200
Deduct—Assignments and Compensations					1 544 448					1 517 200					1 522 100
Total Net Revenue					49 952 162					49 024,900					48,890 800

Net Expenditure

	Accounts, 1889-90			Revised Estimate 1890-91			Budget Estimate, 1891-92		
	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure
	Rx	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*	*Rx*
Interest	4 240 063	873,701	3 367 762	4 104 70[illegible]	925 800	3 23[illegible] 900	3 [illegible]67 [illegible]00	[illegible]00 400	3 060 800
Post Office, Telegraph, & Mint	2 [illegible]28 [illegible]04	2,337 624	—109 1[illegible]0	2 [illegible]7 [illegible]00	2 530 500	—231 700	2 [illegible]	2 [illegible]	—101 000
Civil Departments	13 235,406	1 556 372	11 679 034	1[illegible] 30[illegible]	1,007 000	11,780 000	1[illegible] 076 [illegible]00	1 [illegible]71 [illegible]00	1[illegible],405 00
Miscellaneous Civil Charges	4 814 2[illegible]3	1,204 409	3 540 [illegible]4	4 71[illegible]	9[illegible]0 00	3 79[illegible] 200	4 9 2[illegible]00	821 400	4 1[illegible]1 [illegible]00
Famine Relief and Insurance	600,000		600 000	600 [illegible]0		600,0[illegible]0	1 04[illegible] 000		1 04[illegible] 000
Construction of Rys (charged against Rev in addition to that under Famine Insurance)	4 974		4 974	0 100		0 100	210 500		210 500
Railway Revenue Account	18 4[illegible]8 [illegible]02	16 605 601	1,85[illegible]	18 014 400	17 007 600	1 00[illegible] 800	19 [illegible]74 100	17 8[illegible]2 400	1,501 00
Irrigation	2 652 707	1 991 078	661 6[illegible]9	2 [illegible]	2 1[illegible]1 200	[illegible]91 600	2 [illegible]3 00	[illegible]	[illegible]22,[illegible]00
Buildings and Roads	5 412 189	6[illegible]08	4 701 791	5 [illegible]2 [illegible]	6 7[illegible]	5 1[illegible]	6 100 100	[illegible] 100	5 512 000
Army Services	20 077 514	944 [illegible]07	19 [illegible]3 107	20 807 [illegible]	857 000	20 0[illegible] 500	21[illegible] 1 [illegible]	800 [illegible]	20 251 000
Special Defence Works	680 481		68[illegible] 481	[illegible]		52[illegible] 100	847 [illegible]00		847,000
	73,014 523	26 223 [illegible]00	46 791 1[illegible]	72 217 600	26 667 000	46,550 000	[illegible]	2[illegible] 000 100	49,603,600
Provincial and Local Surpluses and Deficits	+562 198 / —1[illegible] 02		+548 096	+104 800 / —41 [illegible]00		—312 800	—828,400		—828 400
Total Net Expenditure			47 34[illegible]			46[illegible] 7[illegible]00			48,775 200
Surplus (+) or Deficit (—)			+2 [illegible]			+2[illegible] 87 10[illegible]			+115 000
			49 952 162			49 024 900			48 890 800

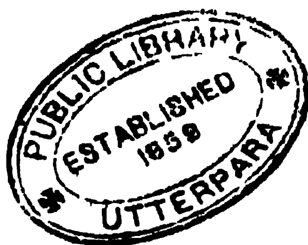
FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 20th March 1891

R N RAY,
Offg Deputy Comptroller General

STEPHEN JACOB,
Offg Comptroller General

J. F FINLAY,
Secretary to the Government of India

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GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP. 67

The Council met at Government House on Friday, the 19th March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I., G.M I.E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
His Excellency the Commander-in-Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble Lieutenant-General Sir G. T Chesney, K C B, C S I, C I E, R E
The Hon'ble Sir A R Scoble, Q C, K C S I
The Hon'ble P P. Hutchins, C S.I
The Hon'ble Sir D M. Barbour, K C S I.
The Hon'ble Colonel R C. B. Pemberton, R E
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I E
The Hon'ble H W. Bliss, C I E.
The Hon'ble G H P Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C I E
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

INDIAN PENAL CODE AND CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, be taken into consideration He said —

"I very much regret to say that I have received a letter from my hon'ble friend Sir Romesh Chunder Mitter in which he says that the state of his health is such that he will be unable to attend the meeting of the Council to-day Had his indisposition been of a merely temporary character, I should have been

prepared, with Your Excellency's permission, to have moved that the discussion of the question involved in this Bill should be postponed for a few days but, as I understand that there is no likelihood of my hon'ble friend being able to take part in the further consideration of the measure, I can only reiterate the expression of my regret that the Council will not have his assistance in dealing with the important question which forms its subject

"The discussion which has taken place with regard to this Bill during the last ten weeks has had many good effects It has shown, among other things, that outside Bengal there is very little real opposition to the measure, that in Bengal itself the extent and importance of the opposition have been by no means so great as has been represented, and that as regards the objections raised to the Bill its supporters have everywhere had very much the best of the argument It has elicited from all parts of India expressions of abhorrence of the practice which the Bill is designed to prohibit, and it has established that the practice, though undoubtedly prevalent in certain districts, is not found to exist elsewhere except in isolated cases And, if I may judge from the minute of dissent which my hon'ble friend Sir Romesh Chunder Mitter has appended to the Report of the Select Committee, it has satisfied him that the bulk of the arguments with which he assailed the Bill, on the occasion of its introduction into this Council, are not tenable, and must be abandoned As, however, the key-note which my hon'ble friend struck on the former occasion has been followed by most of the speakers and writers who have attacked the Bill, and it is desirable that an answer should be given to arguments which have been enforced by the authority attaching to his name, I fear I must occupy the Council for some time in going over the old ground, and showing how slight is the foundation, either in fact or reason, upon which the objections to the Bill are based, and what little justification there is for the outcry which has been raised against it

"It will doubtless be remembered that in introducing the Bill I spoke of it as a measure of protection, which it was the clear right and duty of the Government to adopt if the necessity for State interference was established I did not perhaps dwell on this part of the case as fully as I might have done for it seemed to me a self-evident proposition that little girls under the age of twelve are unfit for sexual intercourse, and ought not to be subjected to it I considered it sufficient to rely on the report of Sir Steuart Bayley that in Bengal 'it is a general practice for Hindu girls, after they are married, but before puberty is even indicated, much less established, to be subjected to more or less frequent acts of connection with their husbands,' and upon the question of their fitness for such intercourse I quoted the professional opinion of Dr Macleod that, 'making all due allowance for climatic and racial differences and bearing social customs in mind, it would seem reasonable and right that the age of protection in this country should be raised from ten to twelve years' Having thus established a *primâ facie* case for the proposed legislation, I reserved further proof until my statement should be challenged, and, though the challenge has been indirect rather than direct, it must be met It is said that 'the plea of humanity does not avail', that the case of Hari Maiti was an isolated case, and that 'the patent fact that many girls in this country become mothers before or immediately after twelve plainly shows that there is necessarily no inhumanity in the act itself' My hon'ble friend Sir Romesh Chunder Mitter, while assuming for the purposes of his argument that 'the rule of premature intercourse with girl-wives exists to a culpable extent in Bengal,' states that this assumption, so far as his knowledge of Hindu society in Bengal goes, is not fairly tenable I can understand my hon'ble friend's reluctance to admit the existence of a state of things so degrading to his countrymen, and I should have been glad had I been able to accept his testimony on the point But what are the facts as stated in official documents which have been laid before the Council? Mr Lyall, Commissioner of Chittagong, reports 'The practice of consummating marriage with immature girls is universal in this division, as it is all over East Bengal It is less common among Muhammadans, but is universal among all castes and classes of Hindus Every one consulted admits this, whether in favour of reform or against it' Babu Nobin Chunder Sen, a Deputy Magistrate in the Chittagong Division, writes 'Being a native of this division, I may assure you that the practice

of consummating marriage with immature girls is universal in this division It is not confined to any particular section or caste' Mr Allen, Magistrate of Noakhali, reports 'The practice among Hindus of this district of consummating marriages with immature wives is, I fear, widespread' Mr. Dutt, Collector of Burdwan, states that 'the practice of consummating marriage with immature girls prevails generally and widely in this district From my own knowledge I can also assert that the practice prevails widely and generally in Calcutta and in other parts of Bengal' Mr Lowis, the Commissioner of the Rajshahye Division, says 'I have consulted the district officers and others, and find a consensus of opinion as to the existence of the practice of consummation of marriage with immature girls throughout the division, except perhaps in the Jalpaiguri District, where the Meches and other aboriginal tribes do not favour child-marriage, and where, amongst the Muhammadans and Rajbungshis, females, being useful in field work, are not generally married until they are more advanced in age' Mr Gupta, the Collector of Mymensingh, says 'The practice of consummating marriage before girls attain puberty exists to a certain extent in this district, as more or less in all parts of Bengal, but generally it is more prevalent among the lower than among the higher castes of Hindus' Mr Quinn, the Commissioner of Bhagulpore, reports as the result of his enquiries that 'among the lower classes of Hindus, and also of Muhammadans though perhaps to a less extent, there is no doubt that the consummation of marriage with immature girls is of frequent occurrence Girls are sent to their husbands' house at a very early age, and often long before menstruation has begun, and when there no restriction is placed on the husband, the natural consequence being that sexual intercourse must frequently take place while the wife is quite immature'

"There is no gainsaying this evidence It establishes the existence in Bengal of a horrible practice, condemned alike by the Hindu religion and by the commonest feelings of humanity, and with which the present law is powerless to cope in any adequate way The records of the Criminal Courts are full of cases in which child wives, between the ages of ten and twelve, have been done to death in the exercise of marital rights by their husbands There must be no misapprehension on this point It has been stated that the case of Hari Maiti is an isolated case, and my hon'ble friend asserts that 'after the most searching enquiry not a single case resulting in conviction of a husband for rape during the last thirty years has been found out' My hon'ble friend is particular in his choice of words, for prosecutions have not always been followed by convictions and rape has not always been the charge But I will give him some recent instances of the class of cases which to my mind justify the proposed alteration in the law In the Sessions Court at Rangpur in March, 1890, Dhula Nasga was tried for rape of his wife, the defence was that the girl was not under ten years of age the Judge gave effect to this defence, though he said 'the case is a painful one, the girl, or more correctly speaking child, asserting that the accused, who is a full grown man, forcibly had sexual intercourse with her, stifling her cries by putting a cloth in her mouth,' and the man was sentenced to three months' rigorous imprisonment At Hooghly, in December, 1889, Jamirudin was charged with having caused the death of his wife Parijan, and the Magistrate, Mr Mullick, dismissed the case on the ground that, 'as Parijan was between eleven and twelve years of age, the accused committed no offence by having sexual intercourse with her, and is not answerable for the consequences which unfortunately followed it' At Maldah, in May, 1889, Panchu Monim was tried in the Court of the Sessions Judge for culpable homicide not amounting to murder The medical evidence indicated that the girl died from strangulation accompanying forcible sexual intercourse The husband was twenty one years of age, the wife about eleven One assessor, a pleader, held that 'the deceased died accidentally, through her husband's trying to have forcible intercourse with her' 'I don't think he is guilty,' he added, 'because his violence was too trifling, considering his rights as a husband, and it was accidental' The other assessor merely suggested that 'some one else (than the husband) may have done it' The man was sentenced to two months' rigorous imprisonment, which was afterwards enhanced to two years by the High Court

"I might multiply cases of this kind, which show not only that Hari Maiti's case is not exceptional, but that the present law, though not absolutely a dead letter, does not go far enough to efficiently protect this helpless class of children. No one can say that a few months' imprisonment is a sufficient penalty for crimes of this description, or that the marital relation ought to be allowed to be pleaded in extenuation or justification of such outrages on humanity

"There is, moreover, much reason to fear that comparatively few cases of this class find their way into the Criminal Courts, and not many, perhaps, into the hospitals But I would invite the attention of the Council to the terrible list, sent up by Mrs Mansell and other lady doctors, of cases which had come under their personal observation of little girls, aged from nine to twelve, who had died become paralysed or crippled, or been otherwise severely injured, as the result of premature cohabitation

"Against such positive testimony I attach little importance to the negative statement of a number of native doctors practising in Calcutta that not a single case of bodily injury to a married girl has come to their knowledge in the course of their practice.

"And what of those cases in which neither death, nor grievous hurt, nor other physical injury cognizable under the Penal Code, is caused? What of the cases in which motherhood is attained, and which are relied on by the opponents of the Bill in justification of their demand that things shall be allowed to remain as they are? In a paper read by Dr Bolye Chunder Sen before the Calcutta, Medical Society, it is stated, on the authority of Dr Doyal Chunder Shome, Teacher of Midwifery at the Campbell Medical School, that of 21 cases of labour of girls between the ages of eleven and thirteen—ten of which were under his immediate care, while he had the general supervision of the other eleven—natural delivery took place in five cases, tedious delivery in five cases, instrumental interference in five cases, and still-born children were born in six cases 'Most of the child-mothers,' he adds, 'kept tolerably good health after their first confinement, two of them only suffered from fever, and continued weak and anæmic, but many of the others fell victims to various diseases after the second or third confinement I saw five of them dying of pernicious anæmia after prolonged suffering from fever and diarrhœa, and two died of phthisis The children born alive did not look small or undeveloped when born, but their subsequent growth was not satisfactory, one died of infantile tetanus, two of marasmus within two months of birth, two of diarrhœa within five months, and three during dentition of fever and convulsions, the remaining seven grew up to be weak and delicate children'

"Upon these facts I think I am justified in asserting that the necessity for further protective legislation is established I cannot pray in aid what would be the most convincing testimony on the question, but I would emphatically endorse the opinion of Raja Doorga Churn Law, lately a valued member of this Council, who says —'If child-wives could be examined as to the result of their first early meetings, there can be no question their evidence would be conclusive enough to justify the Government in stepping in and carrying out this reform' What the women of India think on the subject may be gathered from the petitions addressed to Your Excellency by Native ladies of Ahmedabad, Calcutta, Bombay, Lahore, Poona, Mymensing and other places, which have been laid before the Council, and in which they say 'our sex is solely dependent on the Government for the protection of our personal rights, the necessity for which has been made more urgent by the opposition with which the Bill has met' These ladies are for the most part members of orthodox Hindu families, and the sincerity and force of their appeal can no more be questioned than it can be disregarded

"I pass on now to consider an argument of some importance originally urged by my hon'ble friend, but which he does not now seem disposed to insist on He disapproved of the Bill as being 'a departure from the non-interference policy hitherto observed by the Government and guaranteed by the great Proclamation of 1858, which says—"We do strictly charge and enjoin all those who may be in authority under Us that they abstain from all interference with the religious belief or worship of any of our subjects on pain

of Our highest displeasure" ' Now, this is too serious an indictment to be left unnoticed, even if my hon'ble friend has, upon maturer consideration, thought fit to abandon it. There is absolutely no justification for the contention of my hon'ble friend, and it is intolerable that Her Majesty's gracious words should be perverted, as they have been on many platforms and in many newspapers, in order to support a charge of breach of duty by the Government of India If my hon'ble friend had had the candour to read all those parts of the Proclamation which bear upon his argument, he would have found that while Her Majesty declared it to be Her 'royal will and pleasure that none be in anywise favoured, none molested or disqualified by reason of their religious faith or observance, but that all shall alike enjoy the equal and impartial protection of the law,' She was content to direct 'that generally in framing and administering the law, due regard be paid to the ancient rights, usages and customs of India' There is here no such undertaking of absolute non-interference as my hon'ble friend suggests, and, if there were any room for doubt on the subject, Parliament has given a fatal blow to the construction which he would adopt, by enacting, in section 19 of the Indian Councils Act, that, with the previous sanction of the Governor General, measures affecting 'the religion or religious rites and usages of any class of Her Majesty's subjects in India' may be introduced, not only into this Council, but into the Provincial Councils wherever they may be established

"But, it may be asked, what is a 'due regard' to ancient religious rites and usages? My Lord, this question was answered sixty years ago, in relation to the practice of sati There was then no Queen's proclamation it is true, but the Queen's proclamation merely reiterated and re-affirmed the principle which in this respect had been recognized and established by the Government of India long before its transfer to the Crown The prohibition of sati was denounced on almost the identical grounds on which this Bill has been attacked After the Regulation had been passed an appeal was presented to the King in Council against it It was said to be 'an interference with the most ancient and sacred rites and usages of the Hindus, and in direct violation of the conscientious belief of an entire nation', it was urged 'that the abuses (if any) which may have arisen or occurred in the practice of sati can be effectually prevented by a proper attention to the opinions of the Hindus, and an equitable administration of the existing laws, without requiring a total interdiction of the practice', and it was alleged that the Regulation 'is an unjust, impolitic and direct infringement of the sacred pledge to keep inviolate the religion, laws and usages of the Hindus, manifested throughout the whole general tenour of the Acts of the Legislature of Great Britain, and the regulations and conduct of the Government of the East India Company' The answer of the Court of Directors to these charges is the answer which I now make to my hon'ble friend's indictment, and it is this, that 'the power of making laws is vested in the Governor General in Council, which power is recognized and confirmed by the British Legislature, that in exercising this power the Government of India has at all times manifested a just attention to the religious opinions and customs of the Natives, so far as is compatible with the paramount claims of humanity and justice, and that a discriminating regard for those religious opinions is not incompatible with the suppression of practices repugnant to the first principles of civil society, and to the dictates of natural reason' Upon these general grounds, and because the particular practice was a cruel one and was prohibited not as a religious act but as a flagrant offence against society, because it was questionable whether the rite was sanctioned by the religious institutes of the Hindus, and because it was regarded as absolutely sinful by many of the most learned Hindus, reasons which apply with remarkable relevance to the measure now under consideration, the Privy Council, to which the matter was referred, upheld the action of the Government and dismissed the petition.

"So far, therefore, as the sanction of religion or religious usage is claimed for the practice which this Bill seeks to prohibit, it seems to me that the argument may be disregarded if the Council is of opinion that the practice is one which on grounds of humanity and morality ought to be prohibited I am disposed to agree with my hon'ble friend that no legislative body (whether constituted as at present or in any other way) can satisfactorily deal with the

question of the Shastras, in the way of giving an authoritative opinion on them But no member of this Council who has waded, as I have done, through the mass of dissertations on the subject which this controversy has called forth, can have failed to come to the conclusion that the construction put upon the Shastras by the Bengal Pundits has not been accepted in other parts of India, and that the balance of argument and authority is in favour of the supporters of the Bill Even if it were not so, were I a Hindu, I would prefer to be wrong with Professor Bhandarkar, Mr Justice Telang and Dewan Bahadur Raghunath Rao than to be right with Pundit Sasadhur Turkachuramani and Mr Tilak, and I should agree with His Highness the Maharaja of Jeypore in thinking that, had the ancient sages whose authority is invoked by the so-called orthodox party lived now, 'they would have taken upon themselves the responsibility' (as His Highness himself has done) 'of legislating with the view of protecting society from the pernicious consequences of early marriage and of the consummation of marriage before the child-wife has scarcely any idea of what marriage means' It seems to me, moreover, unwarrantable to claim for Bengal an orthodoxy, and for its Shastris an authority, superior to that of the rest of India It can hardly be contended that a doctrine which is non-essential elsewhere becomes essential because it is held in Bengal No Legislature can undertake to discriminate between these variations of creed, but it derives support, in interfering with practices inconsistent with the public good, from the fact that those practices, so far as they are sought to be justified on religious grounds, rest on the authority of a comparatively modern scholiast, and are not countenanced by the teachings of the early law-givers who are the generally accepted expositors of Hindu theology.

"So much as regards the religious objection in the abstract With reference to the particular rite of *garbhadhan*, with which it is said that the Bill will interfere, it is abundantly clear from the papers before the Council that it is not universally observed in Bengal, or generally in other parts of India, that its neglect by Kulin Brahmins as a class, and its non-observance by many families who disapprove of it on account of its obscenity, has not been followed by exclusion from caste, or other ecclesiastical or social penalties, that its observance may be postponed on various secular grounds, and that the penance for its non-observance is of an exceedingly trifling character I have not failed to remark that two learned Judges of the High Court of Calcutta, for both of whom I have a great respect, have pointed out that 'the formal and outward penance may be simple, but the real efficacy of penance consists, according to the Hindu scriptures, quite as much as according to reason and common sense, in real inward penitence and a resolution not to commit the sin again' I can quite understand that there may be men who place religious duty above all earthly laws, but these men are few, and I think Pundit Iswara Chandra Vidyasagar is nearer the truth when he says 'the punishment which the Shastras prescribe for violation of the rule is of a spiritual character and is liable to be disregarded' Besides, when the neglect of this particular religious observance can be excused by the simple expedient of absence from home, it is difficult to see how any serious conflict of duty can arise in the minds even of the most orthodox

"I pass now to the only ground upon which my hon'ble friend appears now to base his opposition to the Bill, and that is, its inutility I may observe at the outset that the utility of a measure of this kind depends to a very great extent on the support given to it by the more influential members of the community. If those respectable persons who object to the Bill because it is (they say) a measure of social reform, and all social reforms should emanate from the people themselves without legislative interference, would but consider how helpful an Act of this kind will be to them if they are really sincere in desiring an improvement in their marriage customs, they would welcome instead of opposing it, and would be as eager to point out to their countrymen the benefits likely to accrue from its observance as they are now zealous in suggesting the means by which it may be turned into an engine of oppression I have no sympathy with the pseudo-social reformers who talk glibly on the subject, and do nothing. If they honestly believe their marriage customs are bad, let them follow the example of the Sardars of Rajputana, and amend them If the Legislature is to wait for their action before undertaking a

measure of protection of this kind, the necessity for which I think I have amply proved, the fate of child-wives in Bengal will never be ameliorated. My hon'ble friend says the Act will be a dead-letter; it is for him and those who support him to make it so, not by throwing difficulties in the way of prosecutions, but by lending their whole influence so to modify caste rules and domestic practices that prosecutions may become unnecessary. No one will be hurt by this Act who does not break it; no one, as I have shown, is compelled to break it by religious duty; for those who do break it, who shall say that the punishment likely to be awarded is too severe?

"My hon'ble friend has pointed out a way in which Hindu society can very materially assist the observance of the law. He says, speaking of Bengal,—

'Amongst people of the higher castes girls are generally married between the ages of nine and eleven. Amongst people of the lower castes marriageable age is still lower. The girls go immediately after marriage to their husbands' house and stay there for a week or so. Before they attain puberty they occasionally visit their husbands' house and make a stay for temporary periods. Whenever they visit their husbands' house, the general practice in Bengal is to allow the young couple to sleep together at night.'

"As my hon'ble friend justly observes, 'this practice is certainly pernicious,' and he considers it a 'moral evil which would not in any appreciable degree be remedied by this Bill.' But surely advantage might be taken of the passing of this Bill to restore the practice which formerly prevailed in Bengal, and which still prevails in the neighbouring provinces of Behar and Orissa, under which a girl is not sent to her husband's house until she is mature enough for cohabitation.

"It remains for me to deal with certain specific proposals which have been made for the amendment of the Bill, and I may say at starting that the Select Committee were, not merely ready, but anxious, to consider favourably any amendments which, while not weakening the principle of the Bill, might tend to remove public apprehensions as to the possibly injurious administration of the law. The first of these proposed amendments was to substitute the attainment of puberty for the age-limit of twelve years, and it was argued, plausibly enough, that it would be easier to give proof of the former than of the latter criterion, while at the same time the protection of the law would be extended to a larger class. The majority of the Select Committee were unable to accept these arguments. No doubt there will be difficulty in many cases in procuring satisfactory evidence of age, but the temptation to manufacture evidence in regard to the physical condition of the girl will be infinitely greater. As His Highness the Maharaja of Jeypore has aptly pointed out—'though such a provision would serve to silence the clamour raised against the Bill, yet there would be this danger, that delinquents in their endeavours to defend themselves would, almost in every instance, try to take shelter under the exception contemplated.' The majority of the Select Committee entirely agree with His Honour the Lieutenant Governor in thinking that, apart from technical difficulties, 'the objections to making it necessary to prove in Court the occurrence of the first indications of puberty are insuperable.' We have the authority of the Bengal Government for holding that the signs of puberty are frequently brought on by artificial stimulation. In a letter to the *Indian Mirror*, Surgeon-Major Basu, the Civil Surgeon of Mymensingh, states that 'unaided menstruation is unfortunately a rare event in Bengal.' How then is it possible to accept this test in preference to that of age?

"No doubt the adoption of the age-limit of twelve years will not cover all the cases which it would be desirable to protect, but it will go a long way in that direction. If the statistics quoted by my hon'ble friend from Surgeon-Major Gupta's report are correct, it will cover 39 per cent. of the girls of India, and that is a great step in advance. Other authorities, however, Dr. Juggobundo Bose for example, justify the belief that the proportion will be much higher. In the absence of reliable statistics, we are constrained to fall back on what seems likely to be a generally acceptable limit. In many parts of India and among many classes, the practice is established, or is gaining ground, of not sending wives to live with their husbands until they are at least twelve years old, and thus, as the Chief Commissioner of the Central Provinces observes, 'the theory of the

law will, by the proposed amendment, be brought into harmony with the practice of the people on a point in which the morality of the people is in advance of the morality of the law' Moreover, we assimilate the law regarding rape to the general law which provides that consent to the commission of an offence shall be unavailing if given by a person who is under twelve years of age

"Another proposal has been made that no prosecution shall be allowed except at the instance of the child-wife herself, or her natural guardian, or some blood relation The adoption of this suggestion would undoubtedly reduce the law to a dead-letter, for it is to be feared that all the influence of the family would be used to screen the offender rather than to protect the victim

"Then it is said that the offence, when committed by a husband against his wife, ought not to be classed as rape, and should be visited with a lighter punishment I do not think it desirable that the gravity of the offence should be minimized in this way I agree with Sir Meredyth Plowden that 'it is an offence affecting the wife not as wife, but as a human creature', and I should greatly regret if this Council were to weaken the effect of the Bill by drawing a distinction in favour of brutality on the part of husbands With regard to the amount of punishment to be inflicted, that is a matter for the consideration of the Courts, which will apportion it, within the limits laid down in the Bill, according to the circumstances of the case, and while, in some instances, a light penalty may be inflicted, it can scarcely be doubted that cases will occur in which the highest penalty awardable will not be disproportionate to the seriousness of the offence committed

"Although I cannot help thinking that the chances of this measure being misused if it becomes law have been greatly exaggerated, I have no hesitation in commending to the acceptance of the Council the two additional safeguards against its possible misapplication which have been introduced by the Select Committee The first, which limits the preliminary jurisdiction in such cases to District Magistrates and Chief Presidency Magistrates, has been adopted at the suggestion of the Lieutenant-Governor of the North-Western Provinces, the second, which limits police investigation, if ordered under section 155 of the Criminal Procedure Code, to investigation by police-officers of superior rank only, has the approval of the High Court at Calcutta We have thus, I think, fenced round the administration of the Act with every reasonable precaution that could be adopted without entirely destroying its efficiency As regards the publicity to be given to proceedings under it, the Magistrate has an absolute discretion, under section 352 of the Criminal Procedure Code, to exclude the public from his Court, if he thinks fit In this and in all other matters the experienced officers to whom alone the investigation of cases between husband and wife will be entrusted may be relied upon to act with all the circumspection which the exercise of so delicate a jurisdiction may demand

"One other point remains to be noticed It has been said that, if the Bill is passed, women may be subjected against their will to medical examinations and thereby put to shame and disgrace There is no ground for this apprehension It has been laid down by the High Court at Calcutta, in the clearest terms, in the case of *The Queen-Empress* v *Guru Charan Dusadh*, that no Court or Magistrate has any right to order the medical examination of a witness without her consent, and that such an examination is an illegal and unjustifiable assault, for which damages may be recovered This objection, therefore, fails like the rest.

"I have now, I think, gone through the main arguments for and against the Bill, and the result seems to be this It is admitted that immature prostitution and premenstrual cohabitation, where they exist, are abhorrent alike to common humanity and the teachings of the Hindu religion, and ought to be put down by law, the Indian community at large, for all classes of whom we are legislating, approve of the measure, so far as it goes, though many would desire to carry it still further—and this is the only part of the criticism with which I have any sympathy, but because the operation of the law might in a few cases interfere with the performance of a rite which is at best of questionable obligation, and of merely partial and local observance, my hon'ble friend would deprive the Bill of its most powerful sanctions, and establish a ready means for

the evasion of its penalties. I trust the Council, in the interests of the great class of Her Majesty's subjects who are the victims, not so much of an unreasoning regard for what may be believed to be religious duty, as of a callous disregard of any consideration but selfish passion, will set aside this plea on behalf of a practically infinitesimal minority of hyper orthodox persons and pass the Bill in the form in which it has been reported by the Select Committee."

The Hon'ble THE RAJA OF BHINGA said —

"My Lord, I wish to say a few words in support of this Bill As far as the North-Western Provinces and Oudh are concerned, the Hindus are not particular at all about the performance of the Garbhadhan ceremony, nor is any objection raised by their caste people if they choose to marry their daughters after their attainment of the age of puberty Our Shastras do not allow the Sudras to perform rites like *Garbhadhan* prescribed in the Sutras, and the Brahmins who assist them in the performance of such rites are called 'Sudrayachi' or 'beggars supported by the Sudras,' and the Shastras strictly enjoin that they should be punished with excommunication These rites are intended only for the twice-born, namely, the Brahmins, Kshatriyas and Vaisyas They, having to undergo before marriage the ceremony of Upanayana or the investiture with the sacred thread, do not think the observance of *Garbhadhan* so essential Hence, perhaps, arises the laxity in the practice

"Persons of high family, as a rule, seldom marry their daughters below the age of fourteen. Search for suitable husbands and the demand of large dowries stand in the way of early marriages It has, therefore, become customary among the Kshatriyas or Rajputs that as soon as a girl is married she leaves her father's house for that of her husband, and that is one of the chief reasons, I believe, which actuated the Princes and Nobles of Rajputana to pass at a meeting a resolution to the effect that they should not marry their daughters below the age of fourteen and their sons below that of eighteen

"In my part of the country, girls rarely, if ever, attain the age of puberty before the completion of their twelfth year But, when menstruation takes place earlier, it is generally brought on by objectionable means

"That there is a demand for sexual intercourse with children, and that consequently it is thought necessary to have recourse to an abominable and unnatural process in order to bring about the desired result, cannot be denied Prostitutes ask for, and men willingly pay, very high prices for cohabitation with girls of immature age Such cohabitation is known up country by a particular name which, however, escapes my memory The prostitutes on such occasions are presented not only with large sums of money, but with jewels, dress and other valuable articles as well When men undergo trouble and expense to such an extent to satisfy their lust, how can one expect that they will restrain their desires when the above qualifications are found in girls lawfully married to them? That such an unnatural desire exists in men of this country is to be attributed greatly to the present state of society and to the influence of the works of the Hindu and Muhammadan poets of the degenerate period Such works are, no doubt, the outcome of the past misrule and anarchy, when unbridled sensuality was the order of the day In Hindi alone there are at least one hundred treatises on illicit love, called Nayakabhed, and all of themt abound in the loathsome descriptions of the pleasures of cohabitation with girls of tender years Such being the case, the sooner a stop is put to these gross outrages on humanity the better for the country In the words of Vedavyas, 'Paropkar,' or doing good to others, is the fundamental principle of our religion and the ancient bard Valmiki, in his Ramayana, makes one of our greatest sages, Vicwa Mitra, go so far as to lay it down that a ruler may perform acts in contravention of the express forms of religion when the protection of his subjects and the interests of humanity render the same necessary

"At the same time I submit some safeguards are very necessary Parda system being strictly observed in the Provinces of Oudh and North-West, a Hindu or Muhammadan lady of family cannot even converse with an outsider Therefore appearance before the Magistrate, exposure by the pleaders, and the

examination by the male doctors will be viewed with horror and lead to deplorable consequences "

The Hon'ble Mr. NUGENT said —

" My Lord, I do not propose to give a silent vote on this very important measure, which has attracted so much attention not only in India but also in England, has elicited so many opinions of such varying and conflicting descriptions, and has, apparently, since its introduction in January by the Hon'ble Sir Andrew Scoble, constituted the chief topic of discussion and interest in the Native community throughout the country Like the other members of your Excellency's Council, I have waded through the filthy floods of loathsome literature which have been so copiously poured forth, and can say with truth that never before have I had equally unpleasant and repulsive reading It is difficult for a layman to arrive at a positive conclusion on a question of tangled Sanskrit texts, concerning the proper interpretation to be placed on which the most learned modern experts and eminent scholars are at hopeless variance Nor is it easy to apportion the weight to be attached to the utterances of old-world sages and mediæval doctors of medicine or divinity when those authorities differ, the more especially where doubt exists as to the purport of those utterances, and diversity of view prevails both as to the text and the commentary, their meaning and their value The main point at issue between the Native opponents and supporters of the Bill would seem to be whether, according to the ancient Hindu religious law and its later commentators, the Indian scholiasts of centuries back, the consummation of marriage immediately after the first appearance of menses in his wife is prescribed as a binding religious duty on the husband—a duty of which the non-performance involves the commission of a deadly sin On this subject much has been said and written, and the realistic details entered into by some of the keenest and most erudite adversaries of the measure, specially as regards the rites attendant on what is described as a religious ceremony and the nature of the penance to be undergone by the ancestors of a husband who complies not with the alleged injunctions of the Hindu scriptures, can only be characterised as revolting But, as far as I am competent to judge, the balance of argument and of fact is distinctly on the side of such eminent interpreters of the Sanskrit text and authorities on the ancient books as the Hon'ble Mr Justice Telang, Dr Bhandarkar and others who hold their views, and the opinion, therefore, at which I have arrived is that it is not essential, according to his religion, that a Hindu husband should actually cohabit with his wife immediately after her first menstruation, whatever might then be her age, and whatever her physical fitness for sexual intercourse, and its results in the form of maternity That pre-menstrual cohabitation is strictly forbidden seems certain that intercourse by a husband with his wife immediately after the first appearance of the menses—which after all is but one of the earliest signs of approaching puberty—is enjoined as a duty or even is contemplated as a general rule, is not, I think, established Indeed, it would be surprising if it were The old Hindu lawgivers, like other legislators for nations in the earliest times, were wise men In the injunctions they promulgated or codified they had ordinarily in view some substantial, tangible object more intimately connected with this world than with the world to come, though to render those injunctions the more binding and respected they imparted to them a religious sanction In their commands concerning marriage the result at which they aimed was the growth of a large, strong and healthy population, able to establish towns, sufficient to develop the agricultural resources of the country, and well fitted, should the occasion arise, to speak with their enemies in the gate, and this object they, being men of great wisdom and intelligence, knew they would be unlikely to attain by requiring boy-husbands to cohabit with immature child-wives—a union from which only could spring a progeny weak in body and feeble in mind To the relatively modern glosses made by comparatively recent commentators of merely provincial influence and reputation on the texts of the early lawgivers no serious importance need, in my humble opinion, be attached. These commentators at least were not inspired · their writings are not sacred scriptures It is, I think, in any case a question whether, if it could legitimately be held as absolutely certain that the ancient Hindu religious or social law did direct husbands to cohabit with immature child-wives, Govern-

ment would not be morally bound to intervene now to prevent a sin against humanity and to put an end to an abominable practice worthy only of debased savages, which the evidence forthcoming shows to be unfortunately only too common in some parts of India, particularly in portions of Bengal The British Government has not hitherto hesitated to prohibit acts in themselves wrongful and cruel even when the plea of religious sanction could be advanced on their behalf with greater validity than it can be in this instance, and it would not now, I think and trust, shrink from putting its veto on other customs equally opposed to the instincts of all right-minded men whatever their race and whatever their creed, and even more harmful in their present and their future results, merely because noisy agitators protested that to stop such abominations would be to outrage their religion and to run counter to dubious dogmas propounded in pre-historic ages But, as already observed, this question does not, I think, arise here The Bill now under consideration does not as far as I am able to judge interfere with the Hindu or Muhammadan marriage law, and the theory that the teachings of the Hindu scriptures require the immediate consummation of marriage on the very first appearance of the menses is not established by the evidence To the notice of those opponents of the measure who contend that the intervention of Government in such a matter is inadmissible may be commended the action of His Highness the Maharaja of Jeypore, a Rajput of high caste and pure descent, the enlightened ruler of one of the chief Indian principalities, who by a stroke of his pen has prohibited the marriage within his territories of Rajput girls before they have attained the age of fourteen years

"It is not necessary to dwell upon the misery, the unhappiness, the pain and the other evils which result from the pernicious practice which this Bill is designed to prevent They are known to all But it is contended that the proposed legislation is uncalled for, because the great majority of girls do not attain to puberty until they have passed the age of twelve and pre-menstrual intercourse is forbidden by the Hindu scriptures, because the number of cases of violation of immature girl-wives under that age by their husbands is exceedingly small, and because the existing law suffices to meet all requirements To this the answer, I think, is that, though in other Indian provinces pre-menstrual cohabitation may be of very rare occurrence, in Bengal it is far from unfrequent, that a considerable number of Indian girls do commence to menstruate before they reach twelve years although still imperfectly developed and physically unfit to live with their husbands, and that for them protection is needed, that the number of instances in which serious and sometimes fatal injury is caused to a luckless child by enforced intercourse with her husband is unfortunately much larger than is stated by the opponents of the measure, and that the occurrence of these cases is in itself sufficient proof that the law as it now stands is not adequate or sufficiently deterrent Much stress is laid on the statements of a number of medical men, mainly Native, but some European, that in the course of their practice they have not met with cases in which girls have been injured by connection with their husbands To this evidence I attach little value This is precisely the class of cases in which no medical man would be called in to advise and prescribe The maimed wife, if treated at all, would be treated by the women of the household and their female neighbours the matter would be hushed up and kept secret and, if death did follow in instances where the girl was very small and the violence employed unusually great, the cause assigned would be fever, cholera or an accidental fall A very different tale is told by the lady doctors in India in their memorial

"That a Bill on so delicate a subject as that dealt with in this measure should lead to much agitation and excite considerable opposition is inevitable, and it cannot be denied that the proposed legislation has in many quarters met with a hostile reception It is satisfactory, however, to find that a large and influential volume of public opinion, notably in the Bombay Presidency, is in favour of the measure, and that of those persons really competent to judge the question on its merits a majority would appear to support the course pursued by Government It may, I think, safely be assumed that at most, if not all, of what are described as 'monster meetings' held to protest against the Bill, nine out of ten of those present had but the most vague and nebulous notions concerning either the provisions of the Bill or the effects it was likely to produce They most probably were told with certain rhetorical embellishments not characterised by very strict regard for accuracy that Government was about to pass a law which would

invade the sanctity of their homes and private life, and forthwith, without further thought or discussion, they were prepared to vote as was desired or to sign any paper placed before them. When once, however, the Bill has become law, all agitation will, I anticipate, speedily subside, the baseless clamour regarding religion being endangered will rapidly die out, the beneficial and salutary character of the enactment, hedged round with safeguards as it now is, will be recognised, and gradually a practice which no right-minded man can defend and every kindly-hearted woman must abhor will become as extinct as is sati or any other barbarous custom which has already been swept away by the progress of education and civilisation.

"For these reasons, my Lord, I beg to support the Bill now before Your Excellency's Council."

The Hon'ble MR. EVANS said:—

"The importance of the principles involved in this Bill and the amount of interest which it has excited compel me not to give a silent vote, although I would gladly have been spared the discussion of so unsavoury a subject. I propose to consider the main principles upon which legislation of this character is based, and to review some of the points arising out of the discussion. First, with regard to the principles. I cannot do better as regards them than cite the words of Sir Barnes Peacock, then Legal Member of Council, in the debate on the Hindu Widows Re-marriage Bill. In that debate—I am reading from the Proceedings of the Council—Sir Barnes Peacock said that 'he was an advocate for liberty of conscience, and he thought that, so long as the interests of society were not injuriously affected, no political Government ought to throw in the way of its subjects any impediment whatever against their following the dictates of their own consciences, either directly by subjecting them to penalties, or indirectly by subjecting them to disabilities.' But then he went on to say that, 'where the commission of an act or the omission of a duty would be an offence against society, a political Government interfered to prevent that act or omission. But it did that for the protection of society and not for the protection of religion. Upon what principle, Sir Barnes Peacock asked, was it that the Indian Legislature had proceeded with reference to the practice of sati? Regulation XVII of 1829 declared that practice to be illegal and punishable by the Criminal Courts, and the preamble stated the reasons for the introduction of the measure. It said:—

"The practice of sati, or of burning or burying alive the widows of Hindus, is revolting to the feelings of human nature; it is nowhere enjoined by the religion of the Hindus as an imperative duty; on the contrary, a life of purity and retirement on the part of the widow is more especially and preferably inculcated, and, by a vast majority of that people throughout India, the practice is not kept up nor observed: in some extensive districts it does not exist: in those in which it has been most frequent it is notorious that, in many instances, acts of atrocity have been perpetrated which have been shocking to the Hindus themselves, and in their eyes unlawful and wicked. The measures hitherto adopted to discourage and prevent such acts have failed of success, and the Governor General in Council is deeply impressed with the conviction that the abuses in question cannot be effectually put an end to without abolishing the practice altogether. Actuated by these considerations, the Governor General in Council, without intending to depart from one of the first and most important principles of the system of British government in India, that all classes of the people be secure in the observance of their religious usages, so long as that system can be adhered to without violation of the paramount dictates of justice and humanity, has deemed it right,"' &c.

"And then Sir Barnes Peacock went on to say:—

'Then followed rules abolishing and making illegal the rite of sati. That rite was an injury to society. It was an injury to society that a widow should burn or bury herself with the body of her husband, or that any one should assist her in doing so; and therefore the Legislature had interfered and made the practice illegal. If a person'—and these are most important words—'believed it to be his imperative duty to do an act which would not be an injury to his fellow men or to society at large, the Legislature would not forbid him to do it; but, if he believed it to be his imperative duty to offer human sacrifice, the Legislature would interpose and say—"We will not allow you to carry out your belief to the injury of your neighbour."'

"These were the principles upon which Sir Barnes Peacock in 1856 laid

down the limits which should be observed by the Indian Government in penal legislation, they were the principles which, I understand, had been adopted in the Sati Regulation and which were confirmed by the rejection of the petition against the Regulation before the Privy Council,—and these I take it are the principles underlying the Queen's Proclamation and the Indian Councils Act I entirely agree with the hon'ble member that it is impossible to read the Queen's Proclamation as an abandonment of the right of Government to protect its subjects from injuries inflicted in the name of religion or to repress acts injurious to society That Proclamation, as I read it, is, so far as it touches this matter, nothing more than a declaration by Her Most Gracious Majesty that she wishes to have tolerance of all religions strictly observed, and that due attention should be paid to ancient usages and customs where legislation becomes necessary, but to contend that Her Majesty would, if she had the power to do it, deprive the Government of the country of the means of putting down crime, even if that crime were committed in the name of religion, is almost inconceivable, and I need say nothing more about it

"These then are the clear principles, these are the powers, which the Government possesses and upon which it has always acted, and it cannot be denied that not only has the Government a right to give protection to all its subjects where protection is needed, but that it is its duty to do so, and that duty is never more paramount, never more clear, than when the protection is necessary on behalf of minors and infants, and I take it that, if there is a class which more than any other appeals to the manly instincts of every one worthy of the name of man, it is that of the helpless infant compelled to undergo sexual intercourse while she is in an entirely immature condition

"This is undoubtedly so, but so loath has the Government of India always been, and rightly so, to touch even the hem of the garment of any of the religions of India, and, so to say, lay a sacrilegious hand upon them—so loath to do anything which could even be misinterpreted as an attempt to disturb religious feelings or customs,—even customs which are not religious in themselves but are accounted so,—that I who have lived many years in this country, and have some knowledge of the feelings of the inhabitants, should have felt much hesitation in supporting any proposals for legislation which might have been open to that imputation, or which might be made use of in order to inflame or disturb the minds of the ignorant or superstitious, unless a very clear case was made out that it would be a manifest dereliction of duty on the part of the Government not to interfere But, looking at the mass of evidence before us, it does seem impossible to deny that a state of things exists which imperatively calls for legislation

"Sexual intercourse with immature female children is so utterly revolting, so contrary to the first principles of civilized society, and such a physical outrage upon the poor little children themselves, that I should have thought that it was beyond the pale of discussion to consider whether it should be treated as a vice like drunkenness, or, as what it is, a heinous crime against these poor little infants

"It has been clearly established that this crime, this odious practice, prevails, and prevails very largely The terms in which the Raja of Bhinga has just referred to it show what the real nature of it is, and also the abhorrence with which all right-minded people must view it

•"Then, what are the consequences of it? Not only is there the physical outrage itself, but it is clearly shown that in a very large number of cases serious hurt, and sometimes even death, are the result to the victims, in other cases injury to their constitution of a lasting and grave character So far then it would seem clear beyond all doubt that some legislation is necessary

"The present age fixed by the Penal Code at which absolute protection is given to all girls against sexual intercourse is ten, although the ordinary age of consent to any act which causes hurt or injury and which would otherwise be criminal is twelve A review of the medical evidence shows quite clearly that females are not fit to undergo the strain of maternity until a considerably later age than twelve, but the Government, in its tenderness for the feelings and customs of the people, and having regard to the peculiar difficul-

ties of the matter, have resolved to take twelve as the age, which must be conceded to be, as it were, an irreducible minimum, because, irrespective of the question which I shall come to presently, it seems impossible to deny that, apart from peculiar religious objections arising from Hindu marriage customs, twelve would be considered to be, if anything, too low an age So far then there would appear to be no objection to this legislation But the difficulty arises out of the usages of the Hindus One of their great usages is that of infant marriage, and under that usage the great bulk of girls are married, some of them even as early as five or six, and the majority of them in this Province between eight and eleven Now, there is a very great difference between Hindu marriage and English marriage, and there has been great misconception arising out of want of attention to this difference

"An English marriage or a European marriage takes place between adults From the nature of the case they are regarded as already fit for sexual intercourse, and the marriage implies consent to immediate cohabitation, and the phrase 'consummation' indicates the immediate completion of the marriage With the Hindus, however, the case is quite different Marriage among the Hindus—infant marriage though it be—is in the nature of a sacrament, and it indissolubly creates the status of wifehood, but without any relation between husband and wife which renders immediate cohabitation necessarily permissible, for it is of course apparent that by the laws of nature and also by the laws of the Hindu religion such immediate cohabitation is impossible and would be criminal when attempted with an infant wife of (say) twelve years So the position stood thus In the English law it was laid down that the husband could not commit rape upon his wife, because it was part of the contract of marriage that the wife should give her consent to immediate cohabitation, which consent she could not retract But no one has ventured to suggest that the poor little Hindu infant of five or eight or nine does, either of herself, or through her guardians, give any such consent whatever, on the contrary, the precepts of the Hindu Shastras are clear that it is a crime of the most revolting character for the husband to attempt to have intercourse with his infant wife before she has attained maturity This is the reason why in our Penal Code there is positive protection afforded even to married girls up to the age of ten, and this also is the reason why this provision was deliberately introduced notwithstanding that Lord Macaulay, who was an English lawyer, had not provided any protection for the wife from sexual intercourse, it being according to English views unnecessary because the marriage involved immediate sexual intercourse That I take it is the real meaning of it, and this consideration shows that the Committee who revised the Bill, and at the head of whom was Sir Barnes Peacock, had thoroughly considered this matter, and concluded that the conditions were so different here that, wife or no wife, we were bound by the dictates of humanity, as well as of religion, to protect the female infant

"The question then simply came to this, what should be the age? The age of ten has been fixed by the Penal Code, and has been the age now for the last thirty years The evidence before us shows this to be far too low an age, and the cases cited prove that there is very great necessity for raising the age, at any rate as high as twelve The objections with regard to the use of the word 'rape' based upon English law all fall to the ground

"The next difficulty that is raised is the religious one It is said by a large number of Hindus in Bengal that they are bound by their religion to have sexual intercourse with their infant wives on the first appearance of the menses This opinion is not shared by a very large number of the Hindus in other parts of India, it is not even universally prevalent in Bengal, and the question is one which has been hotly debated I do not propose to go into the merits of that debate I am quite willing myself to concede that, however wrong a man's views may be of his own scriptures, if he believes any doctrine, however absurd, we must accept it as his religion until he chooses to abandon it. But it is perfectly clear that if this religious doctrine were pushed to its logical extent it would give sanction to the most terrible crimes, because the medical testimony is clear that there are instances in which infants of a few months old menstruate, and the menstruation goes on, there are other instances in which menstruation appears in very young girls who have no other signs of maturity, and then stops,

and regular menstruation is not resumed until some time later Under the present law intercourse with these children on the ground that they have menstruated is punishable with transportation, or ten years imprisonment, if the children are under ten, and the so called religious sanction is set aside, that is, Hindus are prohibited now from doing that which they say they are imperatively bound to do The question then is merely whether the prohibition shall be carried two years further The only result of that is that a larger and more appreciable percentage of girls menstruate between the ages of ten and twelve, and so there would be a larger number of instances in which the persons who hold that particular form of religious belief will not be allowed to carry it out at the expense or to the injury of their child wives That is really the sum and substance of the matter

"It has then been proposed by persons, who are at one with us in desiring to put down premenstrual cohabitation between husband and wife as repugnant to the Hindu Shastras, that we should adopt first menstruation as the limit instead of any limit of age I should have been very glad if possible to meet the religious scruple, fanciful as it appears by such a concession, but it is absolutely impracticable, and the reasons why it is impracticable are perfectly clear

"There is no real means by which you can give the necessary protection to young girls of a higher age than ten except by raising the age of consent The objection that age is not ascertainable with sufficient certainty for the purpose of a criminal trial is really of very little value There is no doubt difficulty in many cases in ascertaining age, just as there is great difficulty in this country in ascertaining any other fact by oral evidence But our law bristles with instances of limits of age I put aside the well known fixed age of majority, which it is necessary to have, and I will take a few instances out of the criminal law itself Under section 82 of the Penal Code nothing is an offence which is done by a child under seven years of age. Then section 83 provides for cases where acts which would be offences are committed by a child above seven and under twelve Section 317 deals with cases where a child under twelve years of age is abandoned by its parents, and it provides for them a punishment of seven years imprisonment

"These are a few of the age limits existing in the Penal Code and which are constantly worked, and it does seem a strange thing to object to an age limit being fixed in this Bill, and that it should be represented to us that it would be practically impossible to ascertain ages in this country and that it would be easier to ascertain whether the first appearance of the menses has taken place Now, as regards that, I am aware that there are prevalent in various parts of the country certain festivities and ceremonies which take place on the occasion of the first appearance of menstruation I am informed that these ceremonies, which are of a scandalous and indecent character, are gradually dying out, and that they are very far from being universally prevalent even amongst Hindus Then I would point out that it is absolutely impossible, having regard to the medical testimony with reference to these little girls that some menstruate at an extremely early age, to legalise sexual intercourse with them on the ground that the menses have appeared I would also point out, as has been done by the Hon'ble the Raja of Bhinga, that in many cases the menses are unnaturally stimulated, and that in other cases the flow is not what is supposed but is merely the result of a ruptured hymen, a result of the very crime which we are seeking to put down It is also quite apparent, as already stated, that first menstruation is in many cases merely one sign of approaching puberty, and does not indicate the period when sexual intercourse may properly take place Moreover, the plea of first menstruation having taken place would be put forward in every case and supported by oral evidence Medical examination of the victim would not be possible without her consent So no reliable test of the truth of the plea would be available The accused would be able to have all the ladies of the family examined as to indelicate details, and conviction would be very difficult and uncertain and the scandal would be great Under these circumstances, it is impossible to adopt this proposal and there is no alternative but that Your Excellency should either abandon the attempt to give protection to these little girls or should disregard the religious argument Now, it would be very easy for the Government of India to sit quiet, and to wait, as it has been recommended from many quarters that

they should wait, until education and time have changed the character of the people

"This was the very argument employed in the sati case, and which kept Lord Amherst during the five years of his Governor Generalship from meddling with the matter I refer, my Lord, to Kaye's *History of the Administration of the East India Company*, and at page 531 it is stated that by the Bengal returns from 1819 it appeared that 560 cases of sati were reported, of which 421 were said to have occurred in the Calcutta Division alone But notwithstanding that that was the case in 1819, notwithstanding that there was considerable inquiry into the matter and that many of the Company's servants were of opinion that they ought to take up the matter and suppress this abomination, yet the conclusion, on reading the whole of the opinions, that Lord Amherst came to was this —

'I am not prepared,' he wrote in March 1827, 'to recommend an enactment prohibiting sati altogether I must frankly confess, though at the risk of being considered insensible to the enormity of the evil that I am inclined to recommend to our trusting to the progress now making in the diffusion of knowledge among the natives for the gradual suppression of this detestable superstition I cannot believe it possible that the burning or burying alive of widows will long survive the advancement which every year brings with it in useful and rational learning' 'But' says the historian, 'the period of Lord Amherst's tenure of office was fast drawing to a close Before the year in which this minute was written had expired, his successor was occupying the Viceregal chair The high moral courage of Lord William Bentinck faced the abomination without shrinking'

"And we know what the result was it was the Sati Regulation and the suppression of the practice of sati altogether But history repeats itself and the same arguments which were addressed to Lord Amherst are now addressed to Your Lordship

"I should also remind the Council that at the beginning of this century human sacrifice, that is, the sacrifice of children, was one of the recognised religious practices in parts of Bengal itself I turn again to Kaye's *History*, at page 548, where he quotes from *Ward on the Hindus*, and I find the following —

'The people in some parts of India, particularly the inhabitants of Orissa and of the Eastern parts of Bengal, frequently offer their children to the goddess Gunga The following reason is assigned for the practice When a woman has been long married and has no children, it is common for the man, or his wife, or both of them, to make a vow to the goddess Gunga that, if she will bestow the blessing of children upon them, they will devote their first-born to her If after this vow they have children, the eldest is nourished till a proper age, which may be three, four or nine years, according to circumstances, when, on a particular day appointed for bathing in a holy part of the river, they take the child with them and offer it to this goddess the child is encouraged to go further and further into the water till it is carried away by the stream, or is pushed off by its inhuman parents'

"This also was a practice which the British Government had put down and did put down These matters of history now, but it is well to remember that it was in the name of religion that these sacrifices were made and that they were made by the inhabitants of this part of India

"So much then for this portion of the subject, and I think I have shown that there has been no departure in this legislation from the fixed and guiding principles which have always actuated the Government of India, and that there is good and sufficient cause for this action, that it is necessary to take it, and that, desirous as Government may be of meeting religious objections, they are unable to accept the proposal to fix the first menstruation as the limit of protection

"There is only one more argument I propose to deal with, and that is as to the inutility of the Bill It is said that, granting all this, the Bill will be a dead letter There are two statements made The first is that there will be no prosecutions under this Act except where there has been physical injury of a grave kind arising from the sexual intercourse and the other statement is that where injury does arise from sexual intercourse the present law is amply sufficient to deal with it As regards the first of these statements I must admit that there is a great deal of truth in it I do not expect that there will be many

prosecutions except where there has been severe injury, and the reason why I think so is this These things take place in the privacy of the zenana, and so long as they are hushed up by a depraved public feeling, which certainly, judging from the controversy raging round us for some time, seems to prevail extensively in Bengal, I cannot expect that there will be many prosecutions, but I do not think that on that ground the Act will be without use The very same difficulty met the British Government when they attempted to deal with infanticide in Rajputana There the infanticide took place in the zenana It was impossible to know what the child died of A little pill of opium the size of a pea, or a small quantity of the drug rubbed on the nipple of the mother's breast, was sufficient to carry off the child It took the British Government seventy years of incessant pressure before we could be said to have quite put down that abominable practice in Rajputana, and it may be that it will be a very long time before the people of Bengal who are addicted to this practice will change their ways But none the less I venture to think that the fact of these acts being made crimes by the Penal Code and punished when detected with a heavy penalty will have a deterrent effect, and that in course of time the evil may yield in the same way as infanticide did in Rajputana So much for that part of the question

"As regards the other point—that the law is sufficient to deal with cases of injury which are unhappily too common and which do come before the Courts—I desire to emphatically dissent from it The Penal Code provides in section 80 that nothing is an 'offence which is done by accident or misfortune, or without any criminal intention or knowledge in the doing of a lawful act in a lawful manner, by lawful means and with proper care and caution' So long as sexual intercourse with these little immature girl-wives is allowed by us to be a lawful act and so long as it is done in a lawful manner, by lawful means, and with proper care and caution, unless it can be shown that there was some criminal intention or knowledge, the doer of the act is bound to get off scot free The opponents point to the conviction of Hari Maiti. I saw the papers in the Hari Maiti case, and my opinion was the same as that of all other counsel who had seen them—that it was a case that ought to be prosecuted, but that the chances of conviction were very very small, and the reason is very apparent from the charge of Mr Justice Wilson, from which a quotation was made to the Council by the hon'ble member in moving the Bill It is quite true that the man was convicted, but it must be remembered that he was convicted notwithstanding many difficulties, and that the jury who convicted him had not got to give any reason The fact was that they did happen to convict him Then there is the Maldah case to which reference was made just now The Brahmin pleader who was one of the assessors considered that the violence committed by the husband in putting his hand on the child wife's throat for the purpose of overcoming her resistance was a trifling force employed in the exercise of his marital right to perform a lawful act, and that therefore, though death accidentally resulted, he was not punishable In that case the evidence as to menstruation was so conflicting that no finding was come to upon it The Magistrate gave him two months and the High Court two years, but, as far as the two assessors were concerned, he would have got off I cannot therefore understand how it can be contended that the law which leaves these acts perfectly lawful and only punishes the result of them when there is found to have been rashness or negligence in the commission or knowledge of the consequence which happened to result—I cannot understand how this state of things can be considered satisfactory, and I think that if this Bill had no other effect than that of providing certain conviction and an adequately severe penalty for those cases of injury which do come to the notice of our Courts, when the child is under twelve, that would be a very great gain indeed, such a result could not be open to the charge of inutility though many girls over twelve will still have no protection from premenstrual intercourse

"I do not desire to go into the other numerous questions raised in this discussion I have desired mainly to point out that the Government of India has not in this legislation in the smallest degree departed from those principles which have guided it heretofore, and which will, I trust, always guide it, that religious toleration and respect for religion will always be observed where the

religious doctrines do not compel criminal results, and I have been anxious as far as possible to allay the apprehension felt that the Government was starting on some new course by pointing out that there is not any ground for it. All the details of the Bill have been gone into so fully by the hon'ble member,—and other speakers will follow,—and the religious question will, I am sure, be so fully dealt with by my hon'ble friend Mr Nulkar, that I will not trouble the Council longer, but merely say that I vote for the passing of the Bill"

The Hon'ble MR BLISS said —

"As a member of the Select Committee on this Bill, I have had before me very many more petitions and opinions than those which have been printed and circulated to hon'ble members generally I have also received from different parts of the country—principally of course from Bengal—many pamphlets and newspaper articles bearing on the subject I have considered all these to the best of my ability, and have arrived at the conclusion that the Bill should be passed in the form in which it is now before the Council I understand that in some quarters there is a feeling of disappointment that in the Committee's Report the arguments for and against the Bill have not been set out and discussed at length I have also heard that from the brevity of that Report it has been held that this important subject has received too scant consideration at the hands of the members of the Committee My Lord, this feeling is based on an entire misapprehension I can say, not only for myself, but for the other members of the Committee, that the whole subject received most careful and anxious consideration, and that, if the Report of the Committee is brief, it is not because we underrated the importance of the subject or desired to slight the opinions of those who are opposed to this Bill, but because we saw no reason to depart in this case from the custom of restricting the Reports of Select Committees within narrow limits, and preferred to set forth in this Chamber our reasons for the opinion at which we had arrived

"The ground on which this Bill is chiefly opposed is that it will interfere with the performance at the proper time of the sacrament which bears the name of *Garbhadhan* Possibly, at some past time in the long history of Hinduism, this sacrament may have been regarded by pious Hindus as essential to salvation, and may have been universally—or at least commonly—performed But it seems to me quite impossible to contend that this is now the case, or that any religious or social penalty follows on its omission Its place appears to have been taken 'by certain disgraceful female rites, abhorrent alike to religion and decency,' to use the words of one of the Bengali gentlemen whose opinion on the Bill is before us The same gentleman speaks of raising 'the whole superstructure of opposition on the importance of a ceremony practically obsolete' I think he was right in using these words, and that the *Garbhadhan* sacrament or ceremony is practically obsolete Indeed, there can be no doubt of this There is no evidence at all that the ceremony is ever performed It is true that many people say that it is, but the evidence is entirely secondary So far as my knowledge goes, not one of the many—I may say thousands of persons—who have signed petitions or addressed the Council in other ways on this subject has ventured to mention a single case in which this ceremony has been performed to his own knowledge.

"Admitting, however, that the ceremony is still observed in a few specially orthodox families, let us consider how far it is right to conclude that its performance on the very first occasion of the indication of approaching puberty by the occurrence of a certain condition is imperatively necessary—necessary, I mean, to salvation It is clear that, if its performance at that particular time is necessary to the salvation of any one Hindu living in Bengal, it must be necessary to the salvation of all other professors of the same faith, whether living in Bengal or elsewhere in India But it is not denied that the *Garbhadhan* sacrament or ceremony is often not observed in Bengal and never observed in other provinces. Consequently, it would appear to follow that the vast majority of the followers of the Hindu religion have imperilled their salvation and have incurred the gravest penalties both in this world and the next. It is sufficient, I think, to state the case in this way to show that the *Garbhadhan* ceremony is only regarded as necessary to salvation by an infinitesimal minority, if by any

I say 'if by any,' because, as I have said before, it is clear that no one visits, or seeks to visit, the omission to perform this ceremony with any pains or penalties of any sort or kind, or even with that disapproval and shunning of companionship by which the religious in all countries mark their abhorrence of sins which can only be dealt with by a higher than any earthly authority But what real ground has any one for maintaining that the performance of this ceremony on this particular occasion is essential? So far as I can see, the doctrine rests on one text, and one text only, which equally competent scholars to those who oppose the Bill interpret in an entirely different way They apply, that is, the word 'first' to the words 'auspicious day,' not to the word 'occurrence'. I am not a Sanskrit scholar, but yet I will venture to choose between these two renderings It is an accepted rule that, in interpreting a document or a series of documents, one must consider the whole, not a part Now, the translation favoured by the opponents of the Bill leaves this text entirely isolated and opposed to a great body of other texts which prescribe a later period as the proper one for the consummation of marriage, and emphasize the evils of too early maternity But the translation favoured by those scholars who support the Bill entirely reconciles these apparent contradictions and leaves the precepts of the Hindu religion regarding this sacrament free from ambiguity and far removed from that position of antagonism to the best interests of the people, moral and physical, which the opponents of this Bill would maintain and enforce I therefore adopt that translation without doubt or hesitation and support the Bill with an entire confidence that it will in no way injure or interfere with the religious feelings and practices which are as dear to our Hindu fellow-subjects as ours are to us. It is a source of great satisfaction to me that in arriving at this conclusion I am supported by the opinions of those two great and enlightened Princes, the Maharajas of Travancore and of Jeypore They are admittedly entirely orthodox adherents of the Hindu religion Their countrymen may without misgiving accept their assurance that this Bill does no violence to the dictates of their common faith

"As to the necessity of the Bill, it is no answer to say that outrages upon immature girls are uncommon However uncommon they may be, the law should deal with them when and where they occur Not a few cases have been cited which have come under the observation of competent medical men The lady doctors who some time ago addressed a petition to Your Excellency on this painful subject—a petition which found its way into the newspapers and has been published throughout the length and breadth of India—cited some fourteen truly terrible cases of which they had personal knowledge. Now, lady doctors are of but recent advent to India They are a mere drop in the ocean among the 250 millions, or more, of people who inhabit this country. If in the course of the short experience of these few competent observers so many as fourteen cases have come to light, how many hundreds—nay, thousands—must not have occurred far from the light, in the privacy of the zenana, in the secrecy of Hindu family life? I fear that these cases are not uncommon, but the contrary As that ornament of the Madras Bar, Mr. Subramani Iyer, says, 'it is significant that the existence of the vicious practice so severely and so justly condemned by medical authorities is not denied, except in a half-hearted way' I wish it could with truth be said that the Bill is not necessary, but it cannot be Why, my Lord, to say nothing of the cases cited by my hon'ble friend Sir Andrew Scoble, it appears from the *Englishman* newspaper of yesterday that a most barbarous case of this kind, in which the accused person is a Mussalman and the facts seem to be clearly established, is at this moment under the consideration of the High Court

"As to the efficacy of the law as it will stand as amended, I think it is extremely probable that very few cases will be brought forward under it It is not, in fact, at all desirable that cases of this kind should often come before the Courts I concur with the opponents of the Bill that the unfortunate child-wife will, in such cases, be at least as great a sufferer as the husband to whom she has yielded or who has taken advantage of his position to injure her against her will. I can also understand and sympathise with the feeling that even the institution, to say nothing of the successful prosecution, of such a case will be destructive of the honour and future comfort of the families it affects But the

Select Committee have taken such steps as seemed to them feasible to prevent the trial of such cases by incompetent and inexperienced persons, and to prohibit enquiries into them by the lower grades of the police—a class of public servants to which scant justice is sometimes, I think, done, and which is unfortunately the object of more suspicion than it seems to me always to deserve I trust that these safeguards will be effective, and that the magistracy will carefully weigh the responsibilities which lie upon them in cases of so delicate a nature as those arising under this law, so that in the working of the law there may be no occasion for offence or complaint The fewer cases there are, the better I shall be pleased But it does not follow that because the cases are few the law will be ineffective It might almost as well be argued that, because murders are happily few, the law making murder a punishable offence is not required I am quite unable to concur with my hon'ble colleague Sir Romesh Chunder Mitter, whose ill-health and consequent absence we must all regret, that 'the effects of legislation are neutralised when it is opposed to the opinion of those on whom it has to be enforced' If my hon'ble colleague's views were correct, dacoity would be rampant and burglars the masters of the situation The efficacy of the law depends on the way in which it is enforced in some cases, but in many others on the way in which people know that it will be enforced, if need be This law will in my belief be one of the latter class There can be no fear now that its existence will not be generally known, and the very fact of its existence will tend to impress the necessity of caution both on husbands who may be inclined to make an improperly early use of their rights and on that far more blameworthy class, the people who put husbands and girl-wives into situations of difficulty and temptation It is admitted that the elder members of families, especially the women and especially in Bengal, are in the habit of allowing husbands and girl-wives to associate far more closely than is at all wise or even fair It will be well that such persons should understand that the abettors of crime are punishable as well as the actual perpetrators of crime

"My Lord, I should not have ventured to occupy the time of the Council today by speaking on this Bill but for the fact that, besides members of the Executive Government which introduced the measure, I was the only English member of the Select Committee As occupying that position, it seemed to me that to give a silent vote would be disrespectful to the great body of my fellow-subjects whom the Bill affects I earnestly hope that, distasteful though the Bill may now be to some of them, they will all in time come to recognize it as a proof of the wisdom and benevolence of the Government, as assisting their leaders in setting before the masses a higher and purer moral standard than that which some now recognize and follow, and as promoting the physical improvement of the generations which are yet to come."

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —

"Before the Motion is put to the vote I have to make some observations, for the length of which it is perhaps unnecessary that I should apologise after the opposition which has been raised against the Bill in certain quarters, and especially because I have, for some time past, felt the absolute necessity of some such measure, and have urged the same upon the attention of the hon'ble member in charge of the Bill since I joined this Council fourteen months ago I think the time has now arrived when I am bound to justify myself not only before this Council but also before my countrymen who have thought it fit to offer an apparently vehement opposition to the measure

"I wish to express my deep regret at the enforced absence of my hon'ble friend Sir Romesh Chunder Mitter, whose health, I grieve to say, has been indifferent for the last few years, and who has found himself unable to be present at this meeting and the previous one

"I wish it to be clearly understood that none of my remarks upon the adverse criticisms of the Bill need be necessarily taken as directed towards the observations which have fallen from my hon'ble friend Sir Romesh Chunder Mitter, and which the opponents of the Bill have chosen, and very wrongly chosen, to regard as hostile to its main principle. He has been careful to tell

us most distinctly at the outset that if he could believe that the measure was necessary for 'the repression of crime', or was calculated to have 'the effect of remedying to an appreciable degree the evils of early marriage', he would have been very glad to support it, notwithstanding the religious objection he has pointed out Further, in the remarks in his note of dissent from the Select Committee's Report, while still holding the opinion that the measure was likely to cause more harm than good, he has endeavoured to make his position clearer by admitting that 'there is no disagreement at all between the injunctions of the Shastras and the principle upon which the Bill is based', that the practice which is prevalent of allowing child-wives to sleep with their husbands before the former 'attains puberty is certainly pernicious', that speaking for himself he 'would extend the restriction to a maturer age', namely, up to fifteen or sixteen years, in order to avoid 'the greater evil' of 'immature maternity', since, 'in a vast majority of cases conception takes place after the age of twelve years', and that 'consummation of marriage before the age of fifteen or sixteen should be held reprehensible' Almost the only point of importance on which I have the misfortune to differ from him is that I consider the remedy he has proposed as worse than the evil, and, if adopted, would open a wide door to the perpetration of the crime with perfect immunity, and so render the proposed law a complete nullity As a similar alteration of the Bill has been proposed by others from outside this room, I shall deal with it further on along with other proposals and suggestions which have been made to the Council

'Now, the Bill is objected to by its opponents on several grounds, among which may be mentioned —

(1) It is against the Hindu religion in that it will prevent the performance of the rite of *Garbhadhan* (impregnation ceremony) at the first occurrence of a certain event in the child wife which sometimes takes place before the age of twelve years, because it is alleged that the Hindu religion commands the observance of this rite at the very first occurrence of that event, the rite being incomplete without immediate consummation of the marriage

(2) The proposed law, so interfering with 'the religious belief and worship' of the people, would amount to a direct breach of the promise of Her Majesty's Proclamation of 1858

(3) The evil against which the proposed law is directed has no existence but, granting that it does exist in any appreciable degree, the existing law against hurt, grievous hurt and culpable homicide is sufficient to adequately punish the offence in question

(4) There can be no such offence as rape between husband and wife, such is not recognized by the English law, and therefore its existence in the Indian criminal law is an anomaly, and as such must not be extended

(5) The proposed law would lead to police oppression and false charges by enemies

(6) The new law would defeat its own ends by banding the people together for effectual evasion of it by perjury and forgery, and so would have the effect of completely demoralizing them, whereas at present the public are becoming alive to the necessity of reform of their marriage customs, and are slowly but steadily introducing such reforms, which they will cease to do in future in retaliation of the proposed interference with them

"Before I proceed to examine the religious argument I must explain once more that by doing so I do not recede from the position I took in my remarks at the introduction of the Bill, namely, that, if the religious provisions, customs and usages of the people come in the way of legislation for the adequate protection of the weak and helpless against the strong, such provisions, customs and usages ought to be disregarded

"Now, in an examination of the merits of the objection to the Bill from the religious point of view, the first difficulty one encounters is to know practically what really is meant by the expression 'Hindu religion' There are the written works attributed to divers ancient inspired sages, whose age in history it is not easy to fix, and whose conflicting directions on points of importance it is not always possible to reconcile or explain satisfactorily To add to this almost insuperable difficulty of arriving at a proper solution of the problem set before us by the opponents of the Bill, the practice or customs and usages of the Hindus belonging to innumerable castes, sections and religious subdivisions, most of them of modern origin, differ so widely from each other and interminably

vary in different districts and divisions of the Indian continent, that scarcely any of those customs or usages can possibly be 'duly' taken into account as a reliable or practical guide in framing any uniform criminal law for the empire

"However, since we have got to make the best of our way through the mazes of such conflicting authorities, we must have recourse to experts who could speak impartially from outside the vortex of the present agitation For the written Hindu law on *Garbhadhan* we have to look to such works as the Vedas, Shrutis and Smritis, and these have been subjected to a most searching and exhaustive examination in most parts of India both by pundits and by Sanskrit scholars of Indian and European reputation As may be expected on such occasions, these two classes of expounders have come to different conclusions On the diverse the authorities and commentators consulted by each, a great majority of the pundits have declared in favour of the contention that the rite of consummation (*Garbhadhan*) must be performed at the very first appearance of a certain sign of puberty On the other hand, scholars who are accustomed to carry on literary and antiquarian research on a scientific system and in the light of history—ancient and modern—have come to the opposite conclusion, and have declared that, according to the letter as well as the spirit of the directions of the Hindu sages quoted by both, not only that the rite of consummation need not be performed at the very first appearance of that sign, but that for an honest and faithful compliance with those directions the husband must wait till he is twenty-five and the bride sixteen years of age Trustworthy scholars of world-wide renown, like Dr R G Bhandarkar of the Dekkhan College, Mr R C Dutta of the Bengal Civil Service, author of *Ancient India*, the Hon'ble Justice K T Telang, an acknowledged authority on Hindu law, and other competent experts, have, each independently and from his individual point of view, come exactly to the conclusion at which the learned Director of Public Instruction in Bengal, Sir Alfred Croft, has felt himself compelled to arrive after consulting and examining the leading pundits in Calcutta by direction of His Honour the Lieutenant-Governor I feel sure that the Council will agree with me that Sir Alfred Croft's report is correctly described by His Honour as showing, 'with great wealth of research, how dangerous it is in this, as in other controversies, to select a single text for the dogmatic support of a principle without reference to the context, to the general spirit of the writer, and to other texts which limit, control, and sometimes even contradict, the particular text on which reliance is placed' I have no doubt that on carefully reading that report hon'ble members will be struck with the spirit of impartiality and the high judicial tone which pervade every part of Sir Alfred Croft's criticism I will not therefore take up the time of the Council on this point beyond saying that, according to the authorities of these scholars, it is clear that the Hindu Shastras contain no explicit injunction commanding the performance of the rite of *Garbhadhan* on the very first appearance of the sign of puberty, but, on the contrary, some of them (and among them Raghunandan himself) even require that, in addition to the exhibition of that sign, the *age* limit of sixteen years in the bride must be reached before consummation of marriage could properly take place For a correct appreciation of the several texts quoted in the course of the controversy we must remember (as Sir Alfred Croft cautions us to do) that they are all—

'governed by the underlying principle that a son is to be begotten—not a sickly or short lived son, but one who will be able to do the father spiritual service In view of that dominant principle it seems to involve some violence to urge that the spirit of the Shastras is obeyed by enforcing cohabitation at the first sign of puberty in the wife It would appear to be a more reasonable principle to follow that any text prescribing the time at which *Garbhadhan* is to be performed should be governed by and read in subordination to whatever texts independently declare the age at which cohabitation is permissible, since, as before stated, the only meaning of the sacrament is to consecrate that act'.

"The other scholars I have named have come to the same conclusion Dr. Bhandarkar in his note on the subject sums up —

'5 That this conclusion as regards delay in the consummation of marriage is confirmed by the circumstance that the sacred writers seem to have their eye on the doctrine of Hindu medical science that a girl is not in a condition to give birth to a healthy child before the age of sixteen

'6 That the consummation of marriage only when the girl has fully developed is quite in keeping with the spirit of the Rishi legislators, as the begetting of a son able to do credit to the father is their sole object, and its early consummation is entirely opposed to their spirit, as the result of it is barrenness or weak and sickly children'

"All orthodox Hindus claim the remotest imaginable antiquity for their religious scriptures, and, seeing that marriages between adults only were allowed in ancient India, it is absurd to look to those scriptures for authority in favour of consummation with a bride under twelve years of age

"I may point out in passing that, among others, Sir Alfred Croft also has clearly shown that, even from Raghunandan himself, 'not a single text * * can be cited in which the performance of *Garbhadhan* at the first occurrence of the *ritu* is enjoined' On the contrary, Raghunandan, in his *Jyotish Tatwa*, a work which governs the time of all religious rites, fixes the bride's age at full sixteen years as fit for consummation of marriage And yet the opponents of the Bill in Central Bengal had placed their entire reliance on Raghunandan as their ultimate authority at the beginning of this controversy, though we were at the same time told that we had nothing to do with the correctness or otherwise of his interpretations, so long as he was trusted by his followers These same opponents have since shifted their position somewhat, and have been trusting and quoting other authorities, almost to the exclusion of Raghunandan, all of which have been thoroughly sifted by the scholars I have named

"As a tacit reply to the directions of the ancient authorities which are adverse to the *Garbhadhan* theory, the opponents have recently relied more upon their customs and usages founded on their religious belief They argue that the legislature is not entitled to go behind this belief, but is bound to respect the same They are not prepared to admit any proposition which is not 'sanctioned by Hindu law and custom', and urge with great earnestness that the ancient law-givers legislated for 'giants of the Vedic age', not for the 'pigmies' of the present age of *Kali-jug*, who 'must not be put on a level with those giants', but have to follow the ordinances of mediæval writers (whatever that may mean) and, above all, their own religious customs and 'crystalised habits', as they describe them And what are these customs and 'crystalised habits', particularly in Bengal, with regard to cohabitation? According to them, from the second or third night after marriage, the child wife must invariably share the same bed with the husband 'whenever both are under the same roof', which they almost always are, because we are further told that the child-wife has to live constantly with the husband's family to be initiated into its ways, that such passing the night in the same bed is innocence itself, that all the 'charms of ante-nuptial courtship' known in the West may be claimed for such 'communion' between the 'young couple', that 'early assimilation is imperative, or otherwise the very object of marriage is thwarted', and lastly, we are asked, with much gravity, since 'the young couple in orthodox families never meet each other in the daylight, when but at night can there be communion?' After this and other graphic descriptions of what takes place under the authority of religious custom and usage, we are again asked, in all seriousness I believe, 'where then is the authority for the assumption that sleep and consummation are synonymous?' The anathema against premenstrual consummation 'is a sufficient safeguard'. Is it though in practice, I beg leave to ask? In addition to the overwhelming evidence to the contrary, I will only cite that of Pandit Sasidhar Tarkachuramoni, one of the most active opponents of the Bill He has publicly stated, in alluding to this same 'anathema', that 'the Hindu society does not believe this custom', of premenstrual intercourse, 'to be a great sin, and hence the degradation of the Hindus'

"It will thus be seen that to respect the alleged Hindu law and custom of *Garbhadhan* at the very first appearance of a certain sign of puberty would amount to a tacit acceptance of the most revolting usage to which child-wives are systematically subjected (at least in these Provinces) almost from the day of their marriage—a usage, or process, which must inevitably result in an unnaturally early appearance of those signs, and in acts involving danger to life and certain detriment to the health of the helpless girls

"There is another matter-of fact consideration which also claims attention, and that is, what is the actual practice as regards the *Garbhadhan* rite in this Province, the birthplace of the argument? Innumerable letters under the signatures of Hindu gentlemen of education and position have appeared in the Native papers of Calcutta during the last two months, stating, without contradiction, that this rite has almost fallen into desuetude all over Bengal, and completely so in families of almost all the principal oppositionists of the Bill in this city Babu Protap Chandra Mozoomdar is literally borne out by the general testimony before us when he says that 'in nearly ninety-eight per cent of respectable Hindu households in Calcutta and outside, this boasted *Garbhadhan* ceremony is never performed, because not known, and among the masses it was never heard of, its place being taken in both cases by certain disgraceful female rites abhorrent alike to religion and decency' A *Purohit* or officiating Hindu priest informed Sir Alfred Croft that on an average 'he attended at thirty marriages for every *Garbhadhan* ceremony' When we remember that these religious rites are prescribed for the *Dwija* or twice-born high castes only, who themselves form numerically an extremely small portion of the total Hindu population, this percentage dwindles down to extreme insignificance As to the probable number of instances of the alleged necessity of the rite before the age of twelve years among such a numerically small fraction, that number is bound to become still smaller, if it did not altogether disappear, provided the 'event' is not forced on by the unnatural practice, unknown and unclaimed out of Bengal, of compelling the child-wife to prematurely share the same bed with her husband Yet we are expected to believe that the Hindu masses who flocked to the maidan of Calcutta the other day were actuated by a sincere or honest belief in the rite of *Garbhadhan* As to other parts of India the rite itself is practically unknown in Gujarat, Kathiawar, Sindh, the Punjab and the North-Western Provinces If it is commonly observed anywhere in India, it is so in the Dekkhan and in Madras, but there it is as often deferred as not, after the first appearance of the sign of puberty, and the necessity of its earliest performance, such as is now insisted upon in Bengal, has not been recognized. Raja Sir T Madhava Rao, whose real opinions on this point have been generally misrepresented of late, wrote a few years ago that consummation 'may be postponed for a year or two after the attainment of puberty The Shastras, the customs and natural reason do not forbid it' I am quoting the Raja's own words It is true that at a few meetings in the Bombay Presidency the Calcutta argument has now been taken up for the first time, undoubtedly in response to the Bengal agitation It had not suggested itself to those who held the public meeting at Madhaobag in Bombay in 1886, nor to the deputation of Shastris and pundits of Poona who waited on Lord Reay in the autumn of the same year, although both these movements were the outcome of alarm at the unofficial suggestion of the late Sir Maxwell Melville, member of the Executive Council of Bombay, in a private reply to Mr Malabari's request, that Government might raise the age of consent

"Before concluding my remarks on the religious aspect of the question I must not omit to draw the attention of the Council to the testimony which we have received from different and important centres of Hindu orthodoxy in India in favour of our contention that the measure is not in any way contrary to Hindu religion. This testimony is contained in communications and writings of such leaders of orthodox Hindu communities as His Highness the Maharaja of Travancore in the southernmost corner of India, His Highness the Maharaja of Jeypore in the centre of Rajputana, and the Maharaja of Vizianagram in the north-east of Madras The Maharaja of Travancore, speaking of the Bill, says —

'No Hindu who has at heart the real welfare of his community will expect the Government to shut their eyes to the grossest outrages on humanity That the Bill, if passed, may be felt as an outrage on orthodox susceptibilitres of the Hindus is an imaginary anxiety, with no real ground to stand on There is no question which the Hindus, the orthodox portion of it, cannot, by a twist or two, connect with their religion'

"His Highness the Maharaja of Jeypore 'cordially supports' the measure, having himself fixed the age of marriage of girls at fourteen years in his territory after consulting the highest religious authorities at his Court, and His High-

ness thinks that in the present instance, considering all the circumstances, it was indispensably necessary to fix an *age* limit His Highness adds —

'Instances of rapid or abnormal development like monstrous births may be known, but these are rare, and therefore ought not to stand in the way of fixing the age of consent at twelve years, which is undoubtedly a quite safe and fair limit'

"The Maharaja of Vizianagram, in a pamphlet just published, approves of the Bill, and states —

'I will defy one and all, to whatever caste or creed they may belong, to show on religious grounds that such protraction' (of the rite of *Garbhadhan*) 'is in the slightest degree to be considered a sinful act, particularly since it can be maintained that such procrastination is intended for the well being, not of a few Hindus simply, but in the interest of all Hindus, not only of the present generation, but of generations yet to come I will equally defy any one, bearing the physiological condition of human beings in mind, and especially that of Hindus whom the Bill concerns, to assert that this immunity, intended by the Bill for the women of this country from ignorantly suffering the ceremony to take place at an injuriously early period of their lives, is in the least degree sinful either according to the spirit or the letter of the Shastras When I say ignorantly, of course I allude to ignorance not only of physiological laws but also of the spirit and letter of the law of their own religion itself'

" Raja Murli Manohar, a leading orthodox Hindu nobleman of Hyderabad (Dekkhan), advocates the raising of the age of consummation to fourteen years Pundit Ram Misra Shastri, Professor of Hindu Philosophy in the Government College of Benares, and President of the Literary Society of Benares Pundits, also cordially supports the proposed legislation and quotes authorities on Hindu law in favour of the absolute necessity of postponing the *Garbhadhan* rite of consummation until the bride shall have attained full maturity and complete physical development Among the leading citizens who took part at the public meeting which was held in support of the Bill at Lahore, there were representatives from such religious and influential bodies as the Sanatan Dharma Sabha, the Singh Sabha, and the Arya Samaj

" I may be permitted to mention here that, since almost any custom or practice could be supported by the quotation of single or isolated texts, the general tendency of the great majority of orthodox Pundits all over India is to find out, interpret or explain such texts from the Shastras as may meet the exigency of the occasion or the wishes or convenience of their patrons One of them told Sir Alfred Croft that he could 'prove from the Shastras that the Bill is right or the opposite' For an example of this tendency one of this class of learned men, who rejoices in the distinguished title of Mahamohopadhaya and is employed to teach the ancient Hindu literature and philosophy in the leading Government College at Bombay, has (in a letter published in the Vernacular papers of that presidency in support of the *Garbhadhan* argument) cited one of such texts in the name of *Rishi Gautam*, to the effect that 'a man distressed' by uncontrollable desire 'may go even to a female of eight years for intercourse, otherwise' (such and such waste which I must omit mentioning) 'is a cause of the degradation of a thousand families' Here is a textual authority quite in favour of the early 'communion' so highly valued in Bengal, and according to this *Gautam*, perhaps Pandit Tarkachuramoni has no cause to deplore the custom of premature cohabitation prevailing in certain parts of India as quite irreligious But, on the contrary, this Council may be asked on that authority to abandon all further legislation and even to annul, as contrary to Hindu religion, the existing provision in the Penal Code which ensures some little protection for female children against outrage by their husbands

"The Proclamation of 1858 of Her Majesty the Queen has also been appealed to in support of the *Garbhadhan* argument, and the contention deserves a passing notice, not because there is any truth in it, but because that historical document, which we cannot value too highly, has been always too irreverently or vainly named in support of questionable practices in the name of Hindu religion I think this constant abuse of it deserves to be thoroughly exposed once for all, and I am glad the hon'ble member in charge of the Bill has endeavoured to do so That Proclamation is undoubtedly India's first Magna Charta, as it brings, for the first time, sovereign and subjects face to

face, so to say, and seeks to attach them together by defining their respective duties towards each other. Beyond this formal commemoration of a great historical epoch, there is scarcely any policy inaugurated by that document which was either new or which had not been repeatedly and clearly enunciated and put into practice for over a century of British rule under the Hon'ble East India Company. The Proclamation must be looked upon as a compendium of that policy on each and all subjects which with it deals, in language so careful and explicit as not to be open to misconception. None of its terms could be held to deprive the Government of the right of extending protection to its subjects against wrong, notwithstanding explicit texts of religious books or immemorial custom, which could be cited in support of that wrong.

"For instance, the Government has exercised the right of giving such protection on many occasions before as well as since the issue of that Proclamation. The inhuman practice of exposing children to death in the Sundarbans or Saugor Islands, in fulfilment of religious vows, was put a stop to about the end of the last century, and section 317 of the Penal Code, passed two years after the Proclamation of 1858, provides punishment for such offences. The cruel lawless practice of *Koorch* by Brahmins in places like Benares was prohibited by law in 1795. The exemption of Benares Brahmins from capital punishment was abolished in 1817. The practice of *Dharna*, usually resorted to by Brahmins, was declared to be a crime in 1826. Sati was abolished in 1829, and slavery in 1843. And yet each and all these practices were based on religious belief and long-established custom. The intolerant Hindu and Muhammadan religious law which disabled a convert from their respective religions to any other from inheriting any property was annulled in Bengal in 1832. At the time the Hindus of Bengal appear to have acquiesced in this new law silently, yet strangely enough, when, in 1850, it was extended to the rest of India, Bengal joined Madras in raising a cry of 'religion in danger', and I believe even sent petitions to Parliament against it, though the Muhammadans seemed to be indifferent about it. In 1856, when the Widow Marriage Act was passed through this Council, the same cry of 'religion in danger' was raised, especially in Bengal, and Raghunandan's alleged interpretations of the Shastras played as conspicuous and ignominious a part in that as in the present controversy. I say ignominious, because, according to the hon'ble mover of the Bill, Raghunandan was found to have in his day advocated the cause of widow marriage, and intended that his own widowed daughter should marry again.

"The Penal Code, which was passed in 1860, two years after the Proclamation, treats intercourse by a man with his wife under ten years of age as rape, and since the sign which is claimed as a sufficient test of puberty is known to have sometimes appeared before that age, the legislative violation of the Hindu religion attributed to the proposed law actually took place in 1860, now thirty years ago. Yet we heard nothing of it at the time, nor do the opponents ask even now for the abolition of the law of 1860. In 1866 the Bombay Legislative Council passed an Act to relieve Hindu sons, grandsons and husbands who had married a widow from the liability to pay the debts of their deceased fathers, grandfathers and the widow's former husbands, severally, and to limit such liabilities to assets actually inherited by the defendants. This law had to be passed in the interests of reason and justice, in the teeth of Hindu religious law as interpreted by the Bombay pundits, and which, up to that time, had compelled the British Courts of Justice to helplessly lend themselves to do gross injustice to the parties concerned. According to the religious scriptures the non-payment of ancestral debts to the last farthing by sons, &c, irrespective of assets, results in the indebted deceased finding no place in heaven. And yet that legislation was hailed with great satisfaction, and good Hindus have ever since taken full advantage of that relief, and saved their pockets. In the present instance their religious scruples are outraged beyond endurance because the proposed law will compel them to abstain from intercourse with their child-wives until the latter shall have completed their age of full twelve years!

"I would now briefly examine the contents of the Proclamation itself. The

part relied on by the opponents as depriving the Council of the right to pass this Bill runs as follows —

'We do strictly charge and enjoin all those who may be in authority under Us, that they abstain from all interference with the religious belief or worship of any of Our subjects on pain of Our highest displeasure'

"To be fully understood this part of the Proclamation must be read along with the one which closely precedes it, where Her Majesty says —

'Firmly relying Ourselves on the truth of Christianity * * * , We disclaim alike the right and the desire to impose Our convictions of any of Our subjects'

"Thus, the 'charge' referred to was clearly intended to warn all public servants of the Crown 'to abstain from interference with the religious belief', &c , that is, to abstain from imposing the Christian religion on Her Majesty's subjects We have had a convincing proof, if one were wanted, of the determination of Government to adhere steadfastly to this sound policy of religious neutrality in a recent summary dismissal of an European officer in the service of Government who was found guilty of offending against that policy

"People would do well to refer to another part of the same Proclamation which imposes upon the Indian Government the obligation to secure to all Her Majesty's subjects in India the enjoyment of 'equal and impartial protection of the law,' and also where Her Majesty wills 'that generally in framing and administering the law, due regard to be paid to the ancient rights, usages and customs of India'

"Section 19 of the Indian Councils Act of 1861, which was passed by the British Parliament in that year (three years after the Proclamation), expressly empowers the Governor General to accord his sanction to the introduction of measures 'affecting the religion or religious rights or usages of any class of Her Majesty's subjects'

"I therefore hold that it is in strict conformity with these injunctions that the present legislation is undertaken by Government as absolutely necessary to give 'equal and impartial protection of the law' to female children against imminent harm to life and limb, to the exclusion of proposals made to it in the interests of social reform in which no such necessity of protection against actual criminal acts of violence was shown This point was fully explained by Your Excellency at the time of the introduction of the Bill

"In this connection I may also refer to another argument of the opponents that, by the terms of the Government Resolution of 1886 on Mr Malabari's notes on *Infant Marriage and Enforced Widowhood in India*, Government is bound to desist from passing the measure Besides having no connection with the subject-matter of that Resolution, the policy of the Bill on the table is clearly supported by the general principle laid down in it, namely, 'when caste or custom enjoins a practice which involves a breach of the ordinary criminal law, the State will enforce the law' Premature intercourse with child-wives is already an offence according to the ordinary criminal law of India, and this Bill is intended only to correct and improve that law to an extent which is found to be absolutely necessary to make it adequately deterrent and effective.

"As to the assertion that the evil against which the proposed amendment of the law is directed does not exist, because a careful search of the reports of the Bengal High Court shows no convictions of husbands for rape against their child-wives under the existing law, my simple reply to this rather bold assertion is that those who hazard it should carefully read the statistics and the results of professional experience and opinions of eminent medical authorities given in the papers published by Government in January last There they can read 'the ghastly tale' of crime of this nature which is being secretly committed Let them refer to Dr Chevers' *Manual of Medical Jurisprudence for Bengal*, published so early as 1856, where he has described the artificial means employed to fit child-wives for the earliest possible intercourse with their husbands Dr Chevers complained that under the then existing law the crime went practically unpunished In his latest edition of 1870 they will find that, after ten years' experience of the present law, he has given further statistics to prove that the ten years' age limit in the Penal Code still left the crime almost untouched, and earnestly suggested that the age limit should be increased

"I have not forgotten that the Shobha Bazar memorialists have forwarded a number of statements in the name of medical practitioners of various standings, certifying to the fact that no case of injury to child-wives from intercourse with husbands came before them for treatment But I need hardly say that such negative evidence when opposed to positive can have no practical weight in deciding the point It also seems probable that the collectors of this kind of negative evidence have had to reject some which, as proving the positive, did not suit their purpose It appears that at least one such case has been brought to notice Dr Basu (a Bengali gentleman), Surgeon Major and Civil Surgeon at Mymensing, publishes a letter in the *Indian Mirror*, dated the 9th instant, stating that in response to a question put to him by a Native nobleman and a prominent leader of society in Calcutta, if any such case had ever come to his notice, either professionally or otherwise, he replied that it had been his 'lot to know certainly two instances in which fatal consequences took place' In one a girl of nine years died of the injuries inflicted, and in the other, under twelve years, 'was suffocated to death by the husband to stop her screaming in agony during the act of cohabitation' He knew of 'a few other cases in which more or less severe injuries were caused to undeveloped girls by cohabitation', and 'just now there is such a case pending trial' at Mymensing A report also comes from Moorshedabad of a similar case which occurred there at the beginning of this month and is under reference to the Calcutta High Court, probably in consequence of the recusance of the jury to return a just verdict I have carefully consulted the Bengal Police Reports of recent years, and they all show that such occurrences are by no means rare in which husbands maim or kill child-wives for refusing to allow them to have intercourse with them

"In a petition sent to His Excellency the Viceroy in September last, praying that the age of consent be raised to fourteen years, fifty lady doctors practising among Native women in India have given the harrowing details of suffering and cruel deaths among thirteen cases of child-wives which came before them within a few years' practice The ages of the girls ranged between seven and twelve years—(1) of ten years 'unable to stand', (2) of nine years 'beyond surgical repair', (3) of ten years 'bleeding to death', (4) of nine years 'lower limbs completely paralysed,' (5) of ten years 'condition most pitiable', (6) of eleven years 'will be crippled for life,' (7) of ten years 'crawled to hospital on hands and knees and had never been able to stand erect since her marriage' The husband of No (2) 'had two other wives and spoke very fine English', of No (3) 'was a man of about forty years of age, weighing not less than eleven stone', and of No (4) 'demanded her after one day in hospital "for his lawful use"'

"If all this evidence fails to convince the opponents that the evil does exist and requires a more stringent remedy at the hands of the Legislature to secure adequate protection of child-wives against such fiendish husbands, we can only pity them for their moral depravity

"The remedy which other sections of the Penal Code provide against hurt, grievous hurt and culpable homicide, and which the opponents consider as sufficient to meet the evil, has hitherto egregiously failed Juries often sympathised with the accused, thinking that he simply exercised his 'marital rights', and that the result of such righteous act was a mere accident And the Courts failed in several cases to inflict adequate punishment under those sections, obviously owing to the present criminal law having silently furnished a plea of extenuation by the fact that the legal marriage between the female child and the accused husband invested the latter with 'marital rights' against her Section 310 is just in point as showing that it is necessary for the law to take special notice of particular offences peculiar to localities or communities The offence of thoggi is there defined as 'habitually associating with others for committing *robbery* and *child-stealing* by means of *murder*' Now, the Penal Code provided separately for each and all these offences of robbery, child-stealing and murder, and yet the secret assemblies for the habitual commission of each and all these offences at one and the same time had become such a common terror to the country, that a special and stringent provision was found to be absolutely necessary to strengthen the hands of the Courts of Justice to award the highest punishment in extreme cases, irrespective of actual mischief

proved or not proved in each case It does not, however, necessarily follow that a boy by merely belonging to a gang of thugs along with his parents is or will ever be sent to jail for life He will be (as he in fact is) sent to a reformatory to be trained to peaceful pursuits.

"The opponents also complain of the acts of husbands being described as rape, because, they say, there cannot be such an offence as rape between husband and wife It is also contrary to English law I beg to reply that, if the law of rape between husband and wife is unknown in England, neither is child-marriage or ravishment of child-wives known there By what other name would these objectors call an act by which life and limb is recklessly endangered? Does not such a voluntary act on the part of those who are bound to protect the child according to all known laws, human and divine, deserve to be stigmatised, if possible, by a worse name? In such cases is not the moral turpitude of the husband greater than that of a stranger? Whose duty to protect the girl against the harm is more binding? The moral or rather social harm done by the stranger is certainly great but the wanton use made by the husband of his social and legal power over the helpless child in breach of a sacred duty to protect her involves, in my estimation, a much higher degree of moral turpitude The only other description that might be considered as appropriate would be to call it 'doing an act knowing or having reason to believe that it would result in culpable homicide' as defined in the Penal Code, the punishment for which is the same as that prescribed in the Bill on the table I should have no objection to substitute this definition of the offence if it were proposed as a means of sparing the feelings of the opponents without palliating with the offence

"Among the discreditable and frivolous objections raised by the agitators against the Bill may be mentioned a few If girls are kept away from their husbands till the age of twelve years, such of them as may have the first sign of puberty before that age 'must seek some other course to satisfy their desires Hence the Bill will promote prostitution to a great extent' I am quoting the evidence of an M B of the University, put forward by the Shobha Bazar memorialists against the Bill Other objectors fear that in the undivided condition of Hindu families the honour of girls in that predicament, unless they are at once introduced into the bed-rooms of their husbands, would not be safe from others in the house Others fear that sons born of mothers under twelve years would be declared illegitimate and in case of deaths of husbands before the child-wives reach the age of twelve years, and consequently before such possibility of begetting a son and heir, valuable estates would go out of the family to collaterals and thereby bring on ruin on the families concerned Such observations deserve to be noted, not because they require any consideration in connection with the business before us, but simply because they indicate partly the real character of the agitation, and perhaps deserve some consideration at the hands of those who, in other parts of India, have taken up the false cry of 'religion in danger'

"As to the fear of false accusations by enemies and oppression by the police, alluded to in several petitions against the measure, the Select Committee have considered both the points and amended the Bill so as to reserve jurisdiction over cases in which a husband may be accused to the Presidency and District Magistrates only, and if any such Magistrate distrusts the complaint, and before dismissal or issue of process considers it necessary to make enquiry which he is unable to conduct himself, he may entrust the same to a police-officer not lower in rank than an inspector As such enquiry, if ordered, must necessarily take place before the issue of any process at all against the accused, it can possibly involve or authorize no interference whatever by the police with the accused or his relations The Legislature cannot possibly go further If the police and enemies were generally disposed to annoy innocent persons in respect to crimes usually committed within the secret precincts of private houses, they had ample opportunity to do so with respect to the offences of abortion and infanticide, in both of which cases the police can interfere and could be used by the Magistrates to a much greater extent than in the present case As a matter of fact, under the Bill as amended, the offence of rape by a husband is the only offence of its gravity over the whole range of the Indian Penal Code which will henceforward

be completely kept out of all police interference without a regular legal process issued by a Magistrate of the highest standing and experience in the district

"As to the compulsory examination of the person of the child wife, the hon'ble member in charge of the Bill has pointed out that such compulsory examination is already quite illegal, and the fear of it so generally entertained is entirely groundless

"I entertain no such fears as those expressed by the opponents that the new law would defeat its own object by banding the people together to evade the same by perjury and forgery The past history of successful legislation on similar lines to repress secret crimes perpetrated under the cloak of religion and immemorial customs, such as infanticide and organised crimes like thaggi, all tell a different tale My countrymen are too law-abiding to actively obstruct or resist the law for any length of time In this case the result will be that some far-seeing, though few, men will make a beginning by keeping their daughters unmarried till twelve years—as my hon'ble friend Sir Romesh Chunder Mitter himself foresees—rather than run the risk of breaking the law And past experience tells us that such wise and wholesome examples will be more and more followed by others throughout the country I confidently expect that it is in this direction that this law will ultimately become a dead letter, or rather obsolete The proposed law is at present wanted all the same to strengthen the hands of parents and guardians and to act as a deterrent on husbands, until it completely changes our habits and customs in the desired direction

"The assertion that any body or bodies among the orthodox who are said to be at present already introducing reforms in our marriage customs would, in consequence of the new law, abandon the attempt in disgust, and so retaliate against this legislative interference, is equally groundless I fail to see any such successful attempt in any part of India during the last half a century—always excepting the Brahmos, and also excepting Rajputana, where it is the direct result of over half a century's strenuous exertions of British Residents and Political Officers, acting under instructions of the Governor General, which have had the effect of strengthening the hands of the Princes and Chiefs, and ultimately have enabled them to take energetic steps to complete the necessary reform My esteemed friend, the late lamented Rao Sahib Mandlik, of Bombay, who is well known in Calcutta and deservedly respected in the high circles which are the centre of the present agitation, formed, in 1886, an association of pundits to undertake social and religious reform on lines approved by the writings of ancient Hindu sages, but he signally failed at the very first attempt to convert the pundits of Bombay to reason and common sense by consenting to re-admit into caste Hindu gentlemen on return from a visit to Europe after undergoing ***Prayaschitta*** or expiation ceremony A similar attempt was also voluntarily made in Poona in the same year by the pundits of that place, by forming an association with similar objects, the honorary presidency over which the great Sankaracharya, the head of the Dekkhan Brahmins, willingly accepted, but that also failed in a similar way, with this difference, that it promised at first better hope than the Bombay attempt, because the association had gone so far as to fix the minimum marriageable age of girls at ten years, the maximum of men at fifty, and to declare that giving girls in marriage for a consideration was a heinous sin and crime deserving a severe punishment But the whole thing collapsed at the crucial point of 'belling the cat' What authority was to enforce these wholesome rules? The pundits publicly confessed that they had neither the power nor the requisite social influence to enforce their decisions on society, but at the same time they steadfastly refused to accept any help of the Legislature

"I may here mention that, as a matter of fact, the entire agitation in Bombay and in Poona is exclusively due to a feeling of resentment against the party of progress—a feeling which dates from 1884, and is due to a stranger in religion like Mr. Malabari daring to carry on a crusade of exposure of Hindu social crimes and follies This resentment found specific expression in the Bombay Madhaobag meeting of 1886, at the Poona pundits' deputation to Lord Reay in the same year, and again at the Poona meeting of October and February last, and the second Bombay Madhaobag meeting of the last month. In reality no part of the

agitation elsewhere has anything in common with the *Garbhadhan* theory of Bengal, and my countrymen in Bombay, when they come to know the nefarious practices in support of which that argument is being used threadbare, will have cause to repent for their folly in having blindly accepted that argument from their brethren in Bengal

"Some facts are worthy of note as partly showing the misguided character of the opposition on the Bombay side The chairman of the Bombay meeting against the Bill characterised it as frivolous and useless meddling on the part of the Legislature, perhaps because he personally belongs to a caste in which the marriages of girls seldom take place below fifteen or sixteen years and often long after that age Some of the prominent promoters of this and of the Poona protest meeting are themselves professed social reformers, and have often publicly scouted the idea of divine origin of the Vedas One of them laughs at religious scruples if such stand in the way of means to secure our political advancement. One pundit, a Mahamahopadhyaya, admitted before friends, on learning from them the true scope of the Bill, that a postponement of *Garbhadhan* till after the bride became twelve years of age cannot be correctly considered as an interference with the Hindu religion, but, he added, he dared not make the admission before the opponents The chairman of the Ahmedabad protest meeting is himself the head of a most respectable and industrious caste in Gujarat, and has successfully obtained from Government a legislative enactment and, under it, has introduced a set of wholesome rules respecting marriage customs and usages into his own caste

"At almost every Hindu centre where opposition meetings have been held there were others convened in support of the measure These latter are naturally less noisy, less numerous and numerically smaller, because in all countries the party of progress is always numerically smaller of the two, and must consist of the thoughtful few Such is notably the case in India They, however, include among themselves a very large majority of men who are themselves orthodox Hindus and not out of their caste, as is incorrectly represented by the opponents here

"But the question arises that, in the midst of all this din, where is the voice of the Indian women for whose personal protection the Legislature is taking all this trouble? My reply is that, if the denizens of the zenana could speak, we should see the right side of the shield Some of their sisters, however, who are not cooped up like them, have spoken out In December last a petition from the women of India, bearing 1,600 signatures, was sent to Her Majesty the Queen Empress, praying for the increase of the age of consent to fourteen years I hold an original letter in my hand to a friend from the good English lady who laboured on behalf of her Indian sisters to get up this petition She says that she had the petition translated into Gujarathi and Marathi, that she had twelve intelligent Native ladies on the committee who quite understood what they were about, and that she has had numerous intelligent letters from Native ladies all over India in favour of the petition I trouble the Council publicly with these facts, because some of the opposition organs here have cast unworthy doubts on them as such Fifty lady doctors also sent (in September last) a petition to His Excellency the Viceroy to the same effect, which I have already noticed a little while ago Petitions from Native ladies' associations and special meetings have been received by the Council from Bombay, Poona, Ahmedabad and other places Several Native ladies have written in the public Press in cordial approval of the Bill I know many of the Bombay and Poona ladies who have signed the petition Almost all of them belong to orthodox families I hold in my hand a list of the names and professions of the husbands of the Ahmedabad lady petitioners Three-fourths of them are high class Brahmins, and the rest belong to respectable and influential castes, all thoroughly orthodox.

"Certain alterations in the Bill have been suggested—some of them by both sides to the controversy, and I will notice them now The first is that, instead of an age-limit, the usual test of puberty recognized by the Hindus may be substituted Compliance with this suggestion was not possible for several very cogent reasons The test is in many cases entirely unreliable, and admits

of no satisfactory proof without a personal examination of the girl-wife, enforcement of which is quite out of the question For obvious reasons the law ought not to throw the burden of proof of such an event of sexual delicacy on the defendant And the usual evidence offered as to the performance of certain ceremonies is perfectly unreliable as coming from people notoriously addicted to the vice of immature intercourse The age is the only practical test, and admits of a sufficient degree of proof wherever a system of registration of births and deaths is accurately kept—a system which is now being gradually introduced all over India, beginning with all municipal cities and towns

"The suggestion to remove the offence from the category of rape I have already noticed a little while ago Some have asked that the offence of husbands should be divided into degrees according to the gravity of results, and proportionate punishments should be provided for each Those who make this suggestion lose sight of the central principle of the old as well as the proposed law, namely, female children up to a certain age have to be completely protected from all sexual touch of *man*, be he stranger or husband, such connection between the sexes being considered harmful to the female in the highest degree, without reference to the social position towards her of the doer of that harm They also forget the main principle which underlies the mechanism of the Penal Code as regards the division and grouping of offences and the punishments provided for each These latter prescribe the highest punitive measures for the worst degree of culpability of the accused in the commission of each offence. For example, theft in a dwelling-house or by a servant is punishable with seven years' rigorous imprisonment, and yet our everyday experience is that a common house-servant is sent to jail for a few weeks only for trivial theft of his master's property, and habitual thieves, after numerous failures to reclaim them, are awarded the highest term of imprisonment In the same way, a boy committing simple rape on his child-wife with no immediate injurious results, in consequence of being put into a room with his child-wife by his parents or elders, will probably be imprisoned for a very short term There was exactly such a case tried by the Deputy Commissioner of Sambalpur in the Central Provinces in which a boy, who was so aided and abetted by his own mother against his child-wife under ten years, was sentenced to six months' imprisonment under the present section of the Penal Code, though the highest punishment provided is transportation for life

"It is further suggested that this opportunity should be taken to provide punishment of strangers for intercourse with minor girls up to sixteen years This involves a confusion of two widely different principles, namely, protection of life and limb on the one hand, and securing moral or social purity of minor girls on the other If a case of absolute necessity of the latter kind of legislation for India could be made out as was done in England in 1885, the question might be taken up and dealt with on its own merits This is not a suitable occasion for it

"It is feared by some that immature girl-wives above twelve will remain unprotected under the proposed law—a state of things which will have the effect of husbands feeling themselves at liberty to consummate marriage with such girls of more than twelve years, even before the arrival of puberty as understood by the Hindus Such would-be transgressions of the law of religion and nature must, for the present at least, be dealt with by the Hindu religion's 'anathema' against the act of which we have heard so much, or to their own sense of duty towards their helpless girl-wives, until it is clearly proved from experience that such girls also require protection of the law

"A due consideration of the amount of the aiding and abetting which goes on unchecked in certain parts of India renders it impossible to accept another suggestion, namely, the child-wife or her parents or guardians alone should be declared to be competent to make complaints before Magistrates, who, in the absence of such complaints, should be prohibited from commencing proceedings. Such a provision would amount to insisting on the voluntary complaint of an accomplice, or of the injured child who occupies the position of a hostage in the complete power and subjection of the accused and his relatives.

"Some Anglo-Indian organs of Calcutta allege that this measure has been suddenly sprung upon the Native public, and hence the present

agitation I can show that the facts are quite the reverse So early as 1856 Dr Chevers drew attention to the question, and showed that the then law was insufficient to protect child-wives He reverted to the question in his later edition of 1870, and recommended increase of the age of consent by an amendment of the Penal Code A few years ago Mr Dayaram Gidumal, of the Bombay Statutory Civil Service, brought the question more prominently before the public, exposed the defects in the present law, and made the same recommendation Mr Malabari circulated Mr Dayaram's suggestion among the leaders of Native society in all parts of India, and collected a body of opinions in favour of the proposal, almost the only dissentient being a gentleman from Bengal Mr Malabari also elicited the private opinion of the late Sir Maxwell Melville in favour of a legal remedy, and published the fact This led to the public meeting held in Bombay in 1886 to oppose any legislation whatever affecting reform of Hindu marriage customs The pundits of Poona also took up the matter about the same time and waited on Lord Reay to protest against the proposal The Social Reform Conference held in Bombay in December, 1889, voted a memorial to Government to raise the age of consent, and the same was forwarded in August last This memorial, together with the rumour that the Phulmoni case was likely to lead to a revival of the proposal, were among the immediate causes of public meetings which were held in Madras, Satara and Poona against the same All that agitation for and against the proposed law occurred before the actual introduction of this Bill, and it proves conclusively that the Native public mind was quite prepared to see the Bill so introduced The unfounded allegation that the measure was sprung upon the Native public exposes the ignorance of those who make it as to what is passing among the Native society around them

"If opposition meetings have been held and protests have been sent to Government, history has only repeated itself once more, with this difference, that in the present instance all the latest civilized appliances, such as railways and telegraphs, and the annual gatherings between people of different provinces, have been utilized to give the agitation a somewhat improved semblance with the European type of such agitations If in 1856 the widow marriage law was going to make us irreligious, and induce Hindu wives to murder their husbands in order that they might marry others according to their fancies, this Bill is going to destroy Hindu religion altogether and compel Hindu girls under twelve years of age to take to bad courses

"I wish to explain my own views regarding the particular age-limit which the Bill fixes at twelve years The history of this question, which I have tried to sketch briefly, shows the halting character of the proceedings of the Law Commissioners who drafted the Penal Code, and I fear that the facts disclosed in the reports of the recent inquiry and in other papers placed before us make it clear to me that the proposed limit is not entirely free from a similar fault The Calcutta Public Health Society and other authorities consulted almost unanimously recommend that the age should be increased to fourteen or at least thirteen years. The petition from 1,600 women of India sent to Her Majesty the Queen-Empress in December last, as well as the fifty lady-doctors' petition to His Excellency the Viceroy, pray that the age may be increased to fourteen years I very greatly regret that the age of fourteen, or at least thirteen years, was not inserted in the Bill as introduced I did not fail to discuss this point in the Select Committee, but after further consideration it appeared to me that to alter and increase the age-limit at a subsequent stage of the discussion, after the most unseasonable, vexatious and mischievous agitation which has been carried on against the Bill as it stands, might bear an appearance of resentment, however groundless, and that it was wiser and more dignified to err on the side of moderation to a fault, than to raise the age-limit now at the second stage of the discussion I, therefore, preferred to yield to the general sense of the Select Committee and did not press my suggestion further

"I have to perform one more duty before I relieve the Council from hearing any more from me on this most painful subject About a fortnight ago I received a telegram from Mr Mallappa Warad, the chairman of the meeting held at Sholapur in the Bombay Presidency, to protest against the Bill In that

telegram I am asked to represent the views of that meeting in this Council I do not know what my countrymen who took part at that meeting expect me to do on their behalf beyond giving due consideration to their representation along with those received from other quarters This was done by myself and by hon'ble members of the Select Committee If they expect me to advocate their views simply because I happen to be a non-official Native member of this Council from Bombay, I am sorry to be unable to comply with their wishes, because I hold it to be my bounden duty to represent here only such views as may commend themselves to me as likely to serve the best interests of my country

" With these observations, for the length of which I must apologize, I beg to support the Motion that the Bill as amended by the Select Committee be taken into consideration "

The Hon'ble MR HUTCHINS said —

" After the ample discussion which this Bill has undergone both in and out of Council, and especially in the lucid and powerful speech of the Hon'ble Mr Evans to which we have just listened, I am much tempted to abstain from doing more than record a silent vote in its favour, more especially as it is quite impossible to enter into any argumentation about it without speaking very plainly regarding matters which it is more decorous to leave to be understood There are, however, some points connected with it upon which Your Excellency, and perhaps the public also, will expect the Member in charge of the Home Department to express his opinion, and perhaps to offer some explanation Besides, I think it due to my hon'ble and learned friend who has special charge of the Bill, and has now moved that it be taken into consideration, to make it clear that he is not alone responsible, but that, in common with my other colleagues, I have gone along with him throughout And I wish, if possible, to convince the opponents of the measure that I myself have given candid and, as far as possible, sympathetic attention to all the arguments which they have advanced I cannot hope to do this unless I deal with the matter in some detail, but I will try to be as little tedious as possible, and for the comfort of hon'ble members I may say at once that I do not propose to refer to the texts of the Shastras except in a very general manner

"The evil at which the Bill is directed was brought prominently to our notice by the case of Hari Maiti On a perusal of the record in that case I had no doubt, and after full consideration of all that has been written and said on the other side I still have no doubt, that it is the bounden duty of the Legislature to interpose and to do what it can with propriety to put a stop to premature cohabitation I do not wish to go into the details of that case They are well known to every one here There is, however, one material point which I must recall to the recollection of hon'ble members, and that is, that the *post mortem* examination of the girl Phulmoni showed either that the private parts had undergone artificial enlargement with a view to early consummation, or that she had been subjected to repeated acts of intercourse It was not possible to say which of the two alternatives was correct possibly both things had happened, but certainly one or the other, and it is hardly surprising that it should be so, when we have before us Sir Romesh Chunder Mitter's plain statement as to what is the general practice in Bengal, or at all events in this part of Bengal where Calcutta is situated He says that girls of high caste are married between nine and eleven, and those of low castes still earlier, that they at once go to their husbands' houses for about a week, and pay similar occasional visits later on, that, whenever they do so, they sleep with their husbands This, he adds significantly, is all that comes under the observation of the other members of the family He refuses to admit that what he persistently calls the *vice* of premature intercourse exists, and so I suppose he would have us believe that nothing of that kind takes place in the retirement of the husband's chamber I regret that I cannot accept that suggestion It may possibly be true in some cases, and I only hope they are many, but it is opposed to all probability, and I may say to common sense I agree rather with the following significant passage in the long extract which my hon'ble friend has quoted in his minute from Mr J N Mukerji, whom most erroneously he seems to regard as an opponent of the

Bill like himself —'The protection of young girls from cruel treatment is as much a necessity as the protection of young men from a temptation of the most trying description.' It seems to me, my Lord, and I say it advisedly, that every person, man or woman, who does anything to encourage or promote the shutting up of a child-wife in such circumstances with an adult husband is an accessory before the fact to her violation. I think such persons are legally liable for abetment, and I hope that, after the Bill becomes law, this may be brought home to them, if necessary, by the award of exemplary punishment.

"I have referred to two alternatives as presented to us by the case of Hari Maiti. Whichever we adopt, we have clearly presented to us an abominable state of things which cries loudly for a remedy, and the only remedy open to us sitting here is to convert this *vice* into a *crime*—to make punishable by law, within such limits as may appear proper, this practice which my hon'ble friend himself has described as pernicious, and which all men must confess to be repugnant to nature, to common morality, to humanity itself. What then are the proper limits? The Bill before us proposes the age of twelve. The Shastras themselves unanimously condemn cohabitation before twelve except in those few cases where the girl attains what they call puberty at an earlier age. It is on those exceptional instances that all the opposition to this measure has been based. Now, I am not prepared to deny that there may not possibly, in one or two of these exceptional cases, be some conscientious scruple about obeying the proposed law, and the question arises, are we justified in ignoring this microscopic minority in the interests of an overwhelming majority? On this point Mr. Evans has quoted some weighty words of Sir Barnes Peacock, but my Hindu friends may like to know how such difficulties are treated in England. They will hardly deny that the English law is reasonably tolerant of all religious opinions, and at all events of the peculiar prejudices held by any sect of Christians. *The Queen* v. *Downes* is a case in which the prisoner in breach of a Statute neglected to call in medical aid for his sick child, and summoned instead the elders of his Church to pray over the child, because he really and sincerely believed that it was impious to do more than leave the issue of its life or death to the arbitrament of the Almighty. The prisoner was nevertheless convicted of manslaughter. And on the same principle the British Legislature has not hesitated to make vaccination compulsory notwithstanding the fact that certain persons have somewhat similar scruples upon that subject.

"In regard to these exceptional instances, after what has been said already by the hon'ble and learned mover and other hon'ble members, I wish only to make two further observations. The first is that there must always be a doubt whether the first flow indicates real puberty. There are cases in which menstruation has occurred even in infancy, and in many instances there has been a considerable interval between its first appearance and its regular establishment. But, even assuming that the first flow is perfectly natural, it is no proof of adequate development or maturity, and it is in the highest degree unlikely that such development can be attained before the age of twelve. I therefore think twelve the very lowest age at which we can place the limit of absolute protection. To that extent at the least we are bound positively, and without any qualification whatever, to interdict the exercise of marital rights.

"The remarks which I have just made have some bearing on another part of the case before us, namely, the suggestion that puberty should be adopted as the criterion rather than a limit of age. To a certain extent I sympathize with this view. Real and natural puberty would undoubtedly be a far better physiological test than any hard-and-fast age. There are, however, insuperable objections to the magistracy investigating delicate questions of this description, and I am sure no one would press these objections more strongly than those who oppose the present Bill. The condition too is one which is easily simulated, and which can be, and is, accelerated by the very evil which we are seeking to stop or by other unnatural practices. I do not forget that among Hindus the attainment of puberty is usually attended with certain ceremonies and becomes a matter almost of public notoriety, but even this does not obviate the objections which I have just stated. Besides, it must be remembered that we are not legislating for Hindus alone: the Penal Code has universal application.

"It has been said that the exact age of a girl is rarely known, and there is doubtless some truth in this objection But it is one which will gradually disappear as education spreads and the necessity for maintaining some proof of age for other purposes becomes impressed on the people at large This difficulty has not deterred the Legislature from laying down limits of age in regard to other matters, even in the criminal law, and in practice the Courts manage to arrive at fairly sound conclusions about age The Rajputs of Jeypore are practical men, and they have not hesitated to prescribe an age for marriage Of course the benefit of a real doubt is always given to an accused person, but in this matter I would most earnestly advise that husbands should give the full benefit of any uncertainty that may exist to their tender consorts This will go far to relieve both from all risk

"But I understand that my hon'ble friend Sir Romesh Chunder Mitter now relies chiefly on the objection that the Bill will be useless A conviction, he says, is impossible where no serious injury has resulted, while where such injury has been inflicted the case can be adequately met under the existing law I venture to deny both propositions As to the first, it is conceivable that even where no injury has resulted the girl may tell the truth though she has not been much hurt, nay that she may even herself complain Many a girl would resent outrage more than the severest pain The moral offence is just as great even when it causes no immediate mischief In one of the numerous eloquent pamphlets which have been poured in upon us the writer conjured up a striking picture of what he called the spectre of a deserted wife I must say that this struck me as a very cowardly suggestion Because the wife has every inducement to suffer in silence, therefore, forsooth, we should do nothing to protect her! Fortunately the Legislature has not allowed this view to prevail in regard to other offences against a wife

'It may be granted that without the wife's evidence and in the face of the husband's denial it would be difficult to establish actual consummation, but we must consider the case of abettors as well as principals, and I may remind the Council that the Penal Code very properly provides for the punishment of an abettor although the offence abetted cannot be proved, nay, even when it is quite certain that such offence has not been committed If my information is correct there will be plenty of witnesses able to establish abetment if they choose to come forward, and it is unlikely that all can be made to keep silence

"As to my hon'ble friend's second proposition, he relies on the authority of Hari Maiti's case, and on an unreported decision which two other learned Judges, still in the High Court, were good enough to communicate to the Select Committee Now, Hari Maiti was not convicted either of culpable homicide or of voluntarily causing grevious hurt, though his ill-treatment unquestionably brought about his wife's death That case, therefore, tells rather against my hon'ble friend's contention Hari Maiti was merely convicted of a rash and negligent act, and he escaped with only a year's imprisonment I cannot but think that if it was true, as the evidence seemed to indicate, that he had repeatedly had connection with his wife before that unfortunate night, no Judge would have convicted him even on the minor count of rashness The jury did convict him, but a jury is not bound to give reasons which will stand hostile examination In the other case, the accused, Kali Keora, adopted a line of defence which altogether excluded any plea that there had been such preparation of the girl, or such previous acts of intercourse without serious consequences, as would preclude the imputation of either legal malice or culpable negligence The learned Judges seem to have advisedly abstained from raising this question It is true that they imputed to the prisoner an intention to cause hurt, or rather such knowledge that hurt would probably result as is equivalent in law to an intention to cause it, but we must have regard to all the facts from which they drew this inference Not only had the girl shown no signs of puberty whatever, but she was at most only very little above ten In fact, the Court had some doubt whether she was not really below ten, though they gave the prisoner the benefit of it It does not at all follow that they would have made the same assumption if the girl had been nearly twelve instead of only just ten The very able and careful charge of Mr Justice Wilson in Hari Maiti's case shows how uncertain the law is in such cases and on what delicate questions the guilt or innocence of the husband may turn I entirely agree with what Sir Andrew

Scoble said upon this point when he introduced the Bill He put it to the Council whether a law which interposed all these difficulties, and which allows a full grown man to *violate with precaution* a child of twelve, could be considered sufficient, except from the ruffian's point of view I only wish I could adopt the opinion that the present law does afford adequate protection even against grievous hurt, for the point in which the Bill now before us is defective seems to me to be this, that it leaves girls between twelve and puberty in the much inferior security which the present law and the doubtful protection of the Hindu Shastras now afford to those above ten The Council will remember that Sir Andrew Scoble has just mentioned a case from Hooghly in which the accused husband was fully discharged and the death of the child-wife described as an unfortunate accident which had happened during his exercise of his ordinary marital rights In that case therefore the view taken by the Courts was exactly the opposite of that which my hon'ble friend has put forward

"My Lord, a wish has been very generally expressed that we would refrain from characterizing as rape the offence now under consideration I need hardly say that this suggestion received the earnest attention of the Select Committee My hon'ble friend Sir Romesh Chunder relies on the opinion of Lord Macaulay and his colleagues who framed the first draft of the Indian Penal Code That opinion, however, was overruled on further consideration, and for thirty years the offence has been known as rape Why should we now change its designation merely because we are advancing the age of consent by two years? If the gravity of the act is considered, it is an offence which in my opinion deserves to be stigmatized by the most shameful name we can discover And what after all is rape? It is *illegal* sexual intercourse—intercourse which is not merely illicit but contrary to law and punishable as an offence—intercourse to which the female does not consent in fact, or by reason of immaturity does not give such consent as the law can recognize I venture to think that the final revisers of our Penal Code were not wrong after all It is true that a husband has certain marital rights, but here we expressly interdict his exercise of them They are in abeyance, and his wife's person is declared sacred and inviolable until she attains a certain age

"Then again exception has been taken to the punishment, and some have even gone so far as to contend that such indulgences should be punishable with fine only—in fact, that they should be a rich man's luxury The last suggestion is of course out of the question For the husband, if he alone had to be considered, I should not have greatly objected to a maximum term of imprisonment of seven years, but with the majority of the Select Committee I preferred, on the whole, to leave the present law untouched in this respect, and I still adhere to that opinion If one of the worst features of rape when committed by a stranger is wanting in the case of a husband, there is on the other hand this aggravation, that the husband himself is the natural protector of his victim, and takes a most cowardly advantage of her dependence upon him It is, however, a matter of very little moment what the maximum punishment may be, for the Courts have full discretion up to that limit I understand it to be the general wish that the offence should continue to be cognizable only by a Court of Session, we may trust our Sessions Judges to pass proper sentences if in any case they should fail to do so, the High Courts have full power of revision We need be under no apprehension that a youthful husband who, under the encouragement of his elders, succumbs to strong temptation, will be too severely dealt with, but how those elders who encourage him may be treated is a very different matter The punishment for abetment when it cannot be shown that the offence abetted has been committed is only one-fourth of that assigned for the principal offence It is necessary therefore that the maximum punishment for rape by a husband should be four times what may be deemed an adequate sentence for a bad case of abetment I may perhaps mention one reason why the maximum punishment should remain high from the point of view of the opponents of the Bill Their fear is that it will lead to false complaints Section 211 of the Penal Code provides a specially heavy sentence for false charges of an offence punishable, as rape is, with transportation or a long term of imprisonment, and it is usual and reasonable in meting out punishment for a false charge to have regard to the punishment which is provided for the offence charged, and of which the person accused has been wrongfully put in peril

"Strong objections have been raised to the police and subordinate magistracy being permitted to intermeddle between husband and wife I think, speaking generally, that the Magistrates are well worthy of our confidence, and I am not sure that the police have not been brought in here to some extent as a sort of stalking horse it is the fashion in Bengal to run down the police, and I think the opponents of the Bill have at least made the most of a prevalent prejudice It is not clear why the action of the police should be more dangerous or less salutary in these cases than in the case of other offences I am ready, however, to believe that there may be some ground for the objection, and out of deference to the general wish the Select Committee has recommended the utmost possible concession upon this point Only District Magistrates are to be allowed to take cognizance of such offences, and when they find it necessary to depute a policeman for a local investigation they are forbidden to employ one below the rank of an inspector I have only been able to agree to these clauses on the assumption that no such cases are likely to occur in provinces where the districts are large, and that even in Bengal they will be few and far between It is obvious that such provisions must be merely experimental and cannot possibly be maintained if the cases should prove more numerous than is expected I trust advantage will be taken by the people themselves of the period which must necessarily elapse before these clauses come under reconsideration to introduce such reforms as will make any extension of the jurisdiction wholly unnecessary

"The hon'ble and learned mover has clearly shown that Magistrates have full power to take up *in camerâ* complaints such as we are considering, and that they have not power to compel a woman to submit her person to examination against her will I need say no more on those points I think too that the impossibility of excluding complaints by others than the child-wife herself, or her guardian, has been sufficiently expounded by previous speakers The child-wife herself would be exposed to intimidation or further brutal treatment in order to prevent her from complaining or to induce her to compound if the offence were compoundable, as it must be if a complaint were made essential And, as for her guardian, it is he who would generally be responsible for having put her into her husband's power, what chance would there be of his making a complaint when he would incur some risk of being prosecuted as an abettor? It is on this risk, my Lord, that I chiefly rely to prevent these children being sent to their husbands at all It will certainly strengthen the hands of a father who desires to protect his daughter that he will be able to say that he cannot let her go without incurring grave peril to himself, and a similar process of reasoning may perhaps operate on one who would not otherwise care to go against custom, and may compel him to fulfil what I cannot but regard as his bounden duty Although I pass them briefly over, these matters of procedure I must not omit to mention, that the working of the amended law will be watched both by the Home Department and by all Local Governments with the utmost care and vigilance The present restriction of jurisdiction to District Magistrates and inspectors will indeed compel us to do this, and may be accepted as a sufficient guarantee that we regard the matter as of the utmost importance

"One more question remains, and that perhaps is the most serious of all It is said that our Bill does not go far enough, that even if we cannot give protection up to puberty we might at least prohibit early marriages The Legislature certainly has power to do this, but it would involve an interference with religion, and with social customs not necessarily harmful, which I personally—and I believe that I am also expressing the sentiments of all my hon'ble colleagues—would be most reluctant to undertake In our opinion, if I may speak for them as well as for myself, the people themselves should be left to weigh the possible advantages of early marriage against the obvious disadvantages, and if, in their judgment, the advantages preponderate, we do not at present see any safe or sufficient reason for prohibiting the constitution of the marital relation at any age which they may prefer But it is a very different thing when we come to the exercise of marital rights The conjugal relation in itself does a girl no harm, or at all events no such unmixed and obvious harm that the Legislature need take account of it, but it is our bounden duty to protect the weak against brutal outrage by the strong, even if all the Shastras unanimously enjoined such outrage and all the various castes in the country practised it In this Bill, however, I am convinced that we carry the great bulk of the people with us, and I am also satisfied that it does not

really affect anything which is essential in the Hindu religion Were we to prohibit early marriage we should neither have the people with us, nor could we assert that we did not contravene their religion Indeed, I do not even now understand how my hon'ble friend and others who hold similar views can reconcile their two positions On the one hand, they insist that we should scrupulously respect certain texts in favour of a ceremony which, in its material part at all events, is observed only in Bengal, and even there is neglected by the very highest caste and repudiated by at least a large number of the most respectable and intelligent families On the other, they invite us to set aside the Shastras in a much more vital matter, by ordering that no Hindu father shall obey a clear injunction which is very generally regarded as binding

"My Lord, I consider that it is not necessary, in the paramount interests of morality or humanity, that we should accept this invitation, and therefore I think that we have no right to do what we are invited to do But, if our hands are to some extent tied, those of my hon'ble friend and other leaders of the people are free to penetrate to what they rightly regard as the root of the mischief I would most earnestly back up Sir Andrew Scoble's appeal to my hon'ble friend and other influential Bengalis Defective as they may think this Bill, and defective as in truth it is when judged by the standard which we would willingly adopt, in their hands it may be made a mighty instrument of reformation It has already succeeded in directing public attention to this crying scandal Instead of prophesying that it will be evaded, and by their prophecies encouraging that very determination to resist which they say they deplore, and doubtless many of them do sincerely deplore, let them seize this occasion to stir up their compatriots to eradicate the cause of all the evil The Rajputs of Jeypore and other Rajputana States have shown them one way in which this may be done, for without sacrificing one jot or tittle of their religion they have laid down for their own guidance satisfactory canons regulating the age of marriage Would that the leading men of Bengal could be persuaded to do the same! Or, if that is too much to ask at present, would that they would at least determine to do their utmost to put a stop to girls joining their husbands, not only until they are twelve, but until they are fully mature! Either reform would go far to make this Bill obsolete, and a dead-letter in the sense in which I should wish to see it a dead-letter Either reform would go far to remove from this province, which claims to be the most cultured and most enlightened in India, the shameful reproach in which recent revelations have involved it in the eyes of all the civilized world"

The Hon'ble SIR GEORGE CHESNEY said —

"The subject of debate has been already so ably and exhaustively discussed that there really remains little to be said, especially upon the technical points which have been argued, but I desire to offer a very few remarks upon one aspect of the case which appears worthy of consideration

"In the first place, I think one point must have occurred to every one who has followed the course of the discussions whether within this Council or in the Press, and that is the remarkable absence of unanimity of opinion among those concerned as to the effect of the measure which the Council is now asked to pass. The claim set up by the opponents of the measure is that it will constitute an interference with the religious practices of a very large and important section of the community Now, this is not the first instance in history of a protest having been raised against what may be termed a religious persecution But the protest in this case differs in character from any similar demonstration in this particular respect—of the want of unanimity attaching to it In all the numerous instances of religious persecutions which have occurred in the past whether in the case of forcible conversion of peoples and nations to Islam or forcible interference by one sect of Christians with the religious practices or beliefs of other sects of Christians, there never has been any question as to the fact that injury to the religion of the oppressed would be caused by the interference in each particular case The fact that such persecution was suffered by the one class and inflicted by the other was never admitted as open to doubt either by the sufferers or persecutors, the fact was admitted, the plea

raised by the dominant party was either that the act of oppression was done for their own pleasure, or that they did it for the good of those who were affected Those have been the conditions common to all cases of so called religious persecution There has never been any want of unanimity among those affected as to what the consequences would be of the act against which they protested. Now, I need hardly observe that this particular criterion is altogether wanting in the present instance, and I think where the body of testimony is so strong among a numerous part, although they may not be the majority, of those affected, that the measure in question will not constitute any interference with religious customs, from this point of view the case of the opponents of the measure must be said to break down But, in fact, I think after the debate which has taken place here it could no longer be seriously pressed That unanimity of opinion as to the tendency and effect of the measure, which is, I submit, a primary condition for establishing the case against it, is here alogether absent

"Next, I think we may assume that the admission is certainly established, that the practice which it is now contemplated to put a stop to is often attended with cruelty The argument of the apologists for leaving the law as it is is that the cruelty is justified on necessary religious grounds That is a plea which is not now raised for the first time, in fact, it may be said that in almost all cases of religious persecution cruelty was admitted on the part of the persecutors, but it was claimed to be justified on religious grounds My Hindu friends within or without this Council, who are ranked among the opponents of the measure now about to be passed, have therefore at any rate this apology, that if they go wrong they do so in good company, namely, in the company of all majorities in past ages For undoubtedly until recent times, throughout the history of man, cruelty on behalf of religion was regarded as a virtue The only mistake of our friends is in being about three hundred years too late It is but a short time ago in the history of the world that the Inquisition was set up on the shores of India, and while its horrors were being perpetrated on the Western Coast, it would no doubt have been consistent to claim that acts of religious cruelty should continue to be perpetrated on the east of the Peninsula But cruelty in the name of religion is no longer tolerated in any civilised community, and in the present day the defenders of this custom stand at the bar of public opinion, and have the voice of all civilised humanity against them The truth is that Hinduism, or this particular phase of Hinduism which claims that certain rites should be practised as a necessary portion of the Hindu religion, is now on its trial The real question to be answered is whether this form of Hinduism is compatible with civilisation I have myself no sort of doubt as to what the practical answer will be as given by the Hindus themselves The arguments which have been brought forward in support of the practice we are now about to abolish are precisely of the same kind which might be and were advanced in favour of the practice of sati When we are told, as we have been told in various petitions laid before the Government and before this Council, that a fatal blow will be struck at the Hindu religion if this measure be carried out, I would reply that the records of the past indicate clearly that Hinduism will be unaffected by the blow, for that it is just the remarkable flexibility of Hinduism, its power of adaptation to the changing circumstances of succeeding ages, which is the most powerful factor of its stability and endurance, and that Hinduism will survive unharmed the abolition of this practice, as it has survived and flourished notwithstanding the numerous changes which the practical religion of Hindus has undergone from generation to generation

"And, as this is the last occasion I shall have of speaking in this Council, I would venture to make the prediction that the agitation which has taken place against the Bill now before us will come to an end on the passing of the measure History shows that while there are certain classes of political movements as to which the agitation against change may be continued long after the change comes into effect, there are others again as to which, although the opposition may have been active while there was a chance of retarding the measure, it ceases as soon as the measure is carried out I venture to predict that this particular case will be found to belong to the latter class, and that in a very short time the entire Hindu community will look back with surprise and regret

at the opposition it received, that they will recognise the wisdom and justice which enforce the change, and also the advantage to themselves and to their reputation among the nations which will result from bringing their practical conduct into harmony with the dictates of humanity"

His Honour THE LIEUTENANT-GOVERNOR said —

"My chief reason for thinking it necessary to address Your Excellency's Council to-day at so late an hour, and towards the close of so long a discussion, is that the Bill now before us specially concerns the Province of Bengal more than any other part of India, and that my silence on this occasion might be construed as an indication of my disapproval of the Bill I wish to declare as distinctly as possible that I heartily approve the principle embodied in the Bill, and I believe that when the Bill has become law, and the agitation which now obscures men's minds has passed away, it will be recognised that the tendency of this measure makes for righteousness and for the physical and moral improvement of the people I heartily share the hope which has been generally expressed that the law will seldom or never have to be put in force, but that what has been called its educative effect will stimulate the growth of a public opinion in favour of a more mature age for marriage than is now the custom in this part of India

"It may be, however, that cases will be brought into the Courts, and it cannot be denied that there is a very widespread and genuine anxiety among the people, (1) lest an easy ear should be lent to malicious accusations, (2) lest the police should be employed in investigating these complaints, and should violate the secrecy of family life in so doing For this reason, I hail the alteration which has been made in the Select Committee, by which only District Magistrates are empowered to take up complaints of this kind, and, if they employ police at all to investigate them, only inspectors of police can be so employed District Magistrates are generally officers of high standing and experience, and inspectors of police are well paid and respectable officials who have a valuable position at stake, and are not likely to misbehave themselves The protection thus afforded is a considerable one, and further than this the Legislature has not thought it right to go But still I notice that the public anxiety is not altogether allayed, and it is argued that sometimes through the exigencies of the public service very junior Civilians may have to be appointed for short periods to be Magistrates of districts, and that even the highest class of inspectors are not always trustworthy I was glad to hear what my hon'ble friend Mr Hutchins has just said as to the somewhat unreasonable fashion now prevalent of running down the police I agree with him in thinking that there is not sufficient ground for the wave of hostile feeling to the police which is passing over the country, and I am by no means prepared to admit that they deserve all the evil said of them Still the distrust does exist, and the practical administrator has to reckon with it Now, no law can provide against exceptional cases of every kind, and it may often be the duty of the Executive Government to make arrangements to meet the difficulties which may arise out of such cases In the present instance, it appears to me that the Bengal Government may with propriety make known to the District Officers its wishes on two points One of these is that no action should be taken by any Magistrate except on really trustworthy information brought by persons who may reasonably be held to have knowledge of the fact they assert to have occurred a prosecution should not be instituted on an information laid by any man out of the street who may be a private enemy or a retailer of gossip The other point is that when the Magistrate of the district does decide to allow a prosecution to be instituted under this new section, it will be advisable for him to act under the power given by section 202 of the Criminal Procedure Code Under that section, if any Magistrate . . . sees reason to distrust the truth of a complaint, he may, when the complainant has been examined, postpone the issue of a process for compelling the attendance of the person complained against, and either enquire into the case himself or direct a previous local investigation to be made by any officer subordinate to himself for the purpose of ascertaining the truth or falsehood of the complaint

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"In such circumstances I should advise him to entrust the investigation of the case preliminary to the issue of the process not to any police-officer, however high in rank, but to one of the Deputy Magistrates, who are Natives of the country and subordinate to himself I am informed by those who have a right to speak on the subject that the people of Bengal have great and well-deserved confidence in the Subordinate Executive Service, and that if they are assured that the investigation into the facts will generally be left in the hands of an experienced Deputy Magistrate, it will do a great deal to allay the alarm which is now so generally felt.

"Before concluding, I wish to say a word by way of tribute to the general good sense and moderation of the opinions which those noblemen and gentlemen of Bengal whom the Bengal Government consulted have contributed We called on about forty persons altogether to assist us with their advice, and the answers we received form a decidedly valuable contribution to the literature of the subject, and contrast remarkably with the heated language used in public speeches and in many articles in the public Press These replies were carefully analysed in the report which the Bengal Government submitted to the Government of India, and we held that both with reference to the numbers of the writers, and also to their social influence and intellectual importance, the weight of opinion was, on the whole, in favour of the Bill But what struck me most was the strong sense of responsibility with which the subject was discussed and the evident desire to recognise the good intentions of Government and to assist it as far as possible in attaining its object It is a very hopeful sign when the recognised leaders of society are possessed by such a feeling as to their relations to the Government I share the feeling which has just been so well expressed by my friend Sir George Chesney, and I am sanguine that when the dust of this controversy has cleared away no bitterness will be left behind, and it will be admitted that this amendment of the law was, on the whole, sound and judicious"

His Excellency THE PRESIDENT said —

"I might almost leave the case where it has been left by His Honour the Lieutenant-Governor As, however, strong personal appeals have been again and again made to me, either to cause the Bill to be abandoned altogether, or to postpone its further consideration, I will say a few words to explain why it is that the Government of India cannot adopt either of these courses. It can, at any rate, scarcely be contended that during the months which have passed since this Bill was introduced into Council its provisions have not been adequately discussed From that day until the present it has been criticised and examined with extraordinary ingenuity, and an amount of research and erudition has been brought to bear upon its consideration, so great, that we are justified in believing that little remains to be said, either for or against our proposal I cannot therefore bring myself to share the opinions of those who would have us postpone the passing of the Bill in order to give time for further discussion—time which would be used for the purpose of still further unsettling the public mind, and misrepresenting the scope and intention of the measure

"The opposition which it has encountered has proceeded from three quarters There is, in the first place, the general suspicion which has been occasioned in the public mind from the fact that the Government of India has determined to legislate upon a subject which, although it does not immediately affect the marriage law of any section of the community, has an indirect bearing upon the social usages of one of those sections To the more ignorant portion of the public an appeal has been made upon the ground that its religion is threatened by the action of the Government of India, and this statement has probably been enough to cause uneasiness to many who are entirely unaware of the real scope of the Bill, who do not read the discussions which take place in Council, or even those which are to be found in the columns of the newspapers, and who are ready, upon the mere affirmation of the framers of hostile resolutions, or the conveners of public meetings, summoned under the circumstances so well described by the Hon'ble Mr. Nugent, to testify their alarm and their conviction that their spiritual welfare is seriously threatened. Of the opposition which we

have encountered from this quarter, all that I have to say is that I hope and believe that it will be of a transient character, and that the Hindu community, and even the most unenlightened section of it, will in time find out that its religion is not endangered by what we are about to do Although we cannot blame the credulous listeners who are led to believe assertions of this kind, made on apparently good authority, we have, I think, a right to complain of those who are reckless enough to disseminate such statements and, upon so slender a pretext, to fan the embers of a dangerous agitation I earnestly trust that even those who are unable to support the Government measure will, at any rate, have the honesty to see that its objects and effects are not exaggerated or misrepresented, and that, if the Government is attacked, it is not attacked for doing what it has neither done nor intends to do

"The main volume of the opposition with which the Bill has met has, however, originated not so much in sources of this kind as in the belief, apparently entertained by many devout Hindus, that the new law will involve a direct interference with a specific religious observance We are told that the Hindu religion requires the consummation of marriage immediately upon the attainment of puberty by the wife, that puberty is not unfrequently attained prior to the age of twelve, that, if in such cases the marriage is consummated, the person who so consummates it will find himself an offender against the Penal Code owing to the performance of an act which his religion requires him not to leave unperformed Such interference on the part of the British Government is, we are told, in direct opposition to the terms of the Queen's Proclamation, and this argument has been largely, and I must say most unscrupulously, used for the purpose of discrediting the Bill and imputing a breach of faith to the Government which has introduced it Now, with regard to this contention, let me say at once that no Government of India has yet admitted, and that no Government of India will, I hope, ever be found to admit, that the Queen's Proclamation, to which this appeal is made, is capable of any such interpretation as that which has been placed upon it by those who used this argument If that interpretation is to cover the case now under discussion, we must read the Queen's Proclamation as a contract that, whenever the requirements of public morality, or of the public welfare, moral or material, are found to be in conflict with the alleged requirements of any of the various religions prevailing in this country, religion is to prevail and considerations affecting public health, public morality and the general comfort and convenience of the Queen's subjects are to become of no account The contention is on the face of it a preposterous one Such a contract would have been absolutely retrograde and out of place in the great charter issued in 1858 by one of the most humane and enlightened sovereigns who has ever ruled over the nations of the earth

"I will venture to say that, in the eyes of every reasonable man or woman, the pledges contained in the Queen's Proclamation must be read with a two-fold reservation, upon which the Government has always acted, and which was not specified in the letter of the contract simply because it had always been acted upon and was perfectly obvious and well understood The first of these reservations is this, that in all cases where demands preferred in the name of religion would lead to practices inconsistent with individual safety and the public peace, and condemned by every system of law and morality in the world, it is religion, and not morality, which must give way It has already been pointed out that this reservation has been invariably insisted upon, and examples have been adduced in which, from time to time, the Government of India has intervened in order to prohibit certain acts, which unquestionably had the sanction of religion, upon the ground that those acts were opposed to the general interests of society The precedents afforded by our legislation against infanticide, against the immolation of widows, and against the immunities enjoyed by Brahmins, have been appropriately cited in illustration of this argument Every one of these enactments were, if we are to accept the narrow interpretation of the Queen's Proclamation, acts of 'interference with the religious belief or worship' of the Queen's subjects from which those in authority under the Queen were charged to abstain on pain of Her highest displeasure Sir Andrew Scoble has very properly referred those who rely upon this construction of the Proclamation, and

who hold that it entirely debars the Government of India from legislating in respect to any matters affecting the religions of the people of India, to the provisions of the Act under which our business is at this moment being conducted —I mean the Indian Councils Act of 1861, which is the statutory embodiment in precise terms of the general principles set forth in the Royal Proclamation Now that Act, far from absolutely precluding the Government of India from dealing with matters affecting religion, expressly contemplates the possibility of such legislation becoming necessary, although it safeguards it from irresponsible initiation The words of the 19th section show as clearly as possible that, subject to proper precautions, legislation such as that which is now taking place was contemplated by Her Majesty's advisers, who were responsible both for the Proclamation and for the Act from which I have just quoted But I will quote, as embodying what I believe to have been invariably recognised as the principle applicable to such cases, the terms of the judgment of the Privy Council when the abolition of the practice of sati came before it upon appeal The Council recommended that the petition should be dismissed for four reasons, of which the third ran as follows —'Because the Regulation' (that is, the Regulation forbidding sati) 'cannot properly be regarded as a departure from the just and established principles of religious toleration, on the observance of which the stability of the British Government in India mainly depends, and because the rite is not prohibited as a religious act, but as a flagrant offence against society' The framers of the judgment proceed to say that 'it admits of question whether the rite is sanctioned by the religious institutes of the Hindus, by many of the most learned Hindus of the present day it is regarded as absolutely sinful ' and it is added, in the fourth reason, that it was the duty of Government 'to prohibit a practice which so powerfully tended to deprave the national feeling and character, and which taught preverted religion to predominate over the best feelings of the heart' The rite was therefere pronounced illegal, and its observance prohibited

"The words which I have quoted appear to me to be singularly apposite in the present instance, where we are dealing with what may most appropriately be described as 'a flagrant offence against society', and the reservation is one which should, in my opinion, be made in reference to all cases in which the sanctions of morality and those of religion are in direct conflict I would, moreover, ask whether such a reservation is not especially necessary when the religion with which we have to deal is the Hindu religion I trust that neither here nor elsewhere shall I allow myself to say a word which might sound in the ears of the Hindu subjects of Her Majesty disrespectful towards the faith which they profess It is a faith of which some of the tenets are worthy of a place amongst the articles of the noblest and purest creeds professed by the most civilised nations of the earth But there is probably no religion more cumbered by super-imposed traditions, more hampered by accretions of doubtful value, more perplexing to its votaries owing to its fluctuating and elastic character It is a religion which is co-extensive with the life—social, political and domestic—of those who profess it Every act, every incident of the daily life of a Hindu, has its religious aspect I believe I am right in saying that the Shastras lay down that whatever a man does should be done with a religious object Let us give all credit to a religion which obtains so strong a hold upon those who profess it, and which so entirely pervades their existence But the very fact that we are concerned with such a religion renders it doubly necessary for those who are responsible for the government of the country to be cautious how they allow themselves to admit that religion must be allowed to block the way whenever it can be shown that a religious sanction of some kind or another can be discovered for the practice which it is sought to control or to forbid To say that everything which such a religion enjoins must be recognised as an insuperable barrier, to be on no account traversed by the course of legislation, would mean the complete and fatal paralysis of the law as a reforming agency The question then which we have to decide is whether we are to postpone, or to abandon, a useful measure of reform, demanded in the interests of humanity, calculated to effect a material improvement in the Hindu race, and supported by a majority of the Hindu community, merely upon the ground that it is objected to by

a minority of that community upon the strength of a religious canon of doubtful authority, a religious canon which rests upon sanctions so slight that its transgression can be atoned for by the payment of a nominal fine

"What I have said seems to lead inevitably to the second of the two reservations of which I spoke a moment ago It is this, that in all cases where there is a conflict between the interests of morality and those of religion, the Legislature is bound to distinguish, if it can, between essentials and non-essentials, between the great fundamental principles of the religion concerned and the subsidiary beliefs and accretionary dogmas which have accidentally grown up around them In the case of the Hindu religion such a discrimination is especially needful, and one of the first questions which we have to ask ourselves is, assuming that the practice with which our proposed legislation will interfere is a practice supported by religious sanctions, whether those sanctions are of first rate importance and absolutely obligatory, or whether they are of minor importance and binding only in a slight degree

"Now, I venture to affirm that the discussion which has taken place has established beyond controversy that the particular religious observance which we are urged to respect is, in the first place, a local observance, and one far from being universally recognised by those who profess the Hindu faith It is a practice which is, in the main, peculiar to the Province of Bengal, and which is followed only in a portion of that Province, and only by certain classes within that portion It will not be contended that devout Hinduism is not to be found outside this restricted area, but the Hindus of other parts of India do not share the alarm with which this Bill is regarded in Bengal In the next place, it is admitted that the religious sanctions by which the practice is supported are of the weakest kind The elaborate statement recently published by Dr Bhandarkar, of the Dekkhan College at Poona, who is admitted to be one of the highest extant authorities upon questions of Hindu religious law, makes it perfectly clear that the precepts upon which the practice in question rests may be regarded as permissive only It is conceded on all hands that, under certain circumstances, the consummation of the marriage may lawfully be postponed, and that even where it is not lawfully postponed the omission of the necessary act is an offence which may be expiated by the slenderest and most insignificant penalties It was stated a few days ago by Mr Janerilal Umiashankar Yajnik, in the eloquent speech delivered by him at the meeting recently held at Bombay, that it might be said without exaggeration of the eighteen millions of the Hindu population to whom he was referring that the bulk of them not only did not perform the *Garbhadhan* ceremony, but even the name of it is not known to them Look, again, at the evidence which we have received from His Highness the Maharaja of Jeypore with regard to the manner in which these questions are regarded by the Chiefs and Sardars of Rajputana, who are well described in Rao Bahadur Kanti Chunder Mookerjee's admirable letter as 'rigid and orthodox Hindus', and far from likely to break the laws of their religion without compunction Look also at the outspoken utterances of such men as our hon'ble colleague Mr Nulkar, as Mr Telang, as His Highness the Maharaja of Travancore, as His Highness the Maharaja of Vizianagram, as Mr Justice Muttusami Aiyar of Madras, and, even in Bengal, of such men as His Highness the Maharaja of Bettiah, His Highness the Maharaja of Durbhunga, or, in Calcutta itself, as Raja Durga Churn Law, lately our colleague in the Legislative Council, as Babu P C Mozoomdar, whose note upon the subject deserves the most attentive study, and as Dr Rash Behari Ghose, the eminent pleader, who has stated that, within his knowledge, the *Garbhadhan* ceremony is admittedly not observed in many respectable Hindu families and is not unfrequently more honoured in the breach than in the observance I cannot, in the face of the evidence of such men as these, accept, without a protest, the statement of our hon'ble colleague Sir Romesh Chunder Mitter, whose absence from the Council I deeply regret, that we are 'forcing this reform upon an unwilling people' To them, and to many more who have raised their voices in support of the measure, I desire to offer a public acknowledgement of the service which they have rendered I feel convinced that the time is not far off when their fellow citizens, without exception, will recognize that such men as these, rather than

they who have so noisily, and so thoughtlessly, repeated the parrot cry 'our religion is in danger', are the true leaders of public opinion in this country

"I will, however, not further pursue this branch of the subject, which has been fully dealt with by previous speakers If we can say not only that the observance under discussion is far from being regarded by the majority of those who profess the Hindu religion as essential, but also that its practice is repugnant to common sense, abhorrent to modern civilization, debasing to those who adopt it and detrimental to the physical and moral welfare of the race, we may, I think, consider that we have placed it completely outside the category of those religious customs and observances on behalf of which the Queen's Proclamation may be invoked, and which are deserving of recognition and protection at the hands of the responsible lawgivers of British India

"I will now pass for a moment to the third great objection which has been raised against the measure It is the objection founded upon the anticipation that it will lead to inquisitorial action by the police, to prosecutions instituted from vindictive motives, and to criminal investigations into family matters of the most domestic and private character Of this objection I will say that, whatever may be our opinions with regard to some of the arguments which have been brought forward against the Bill, there can be no doubt as to the perfect sincerity with which this argument has been urged upon us The apprehension, considering the conditions under which a great part of the population of this country lead their lives, is a perfectly natural one we should, if we were situated as they are, probably entertain a similar apprehension ourselves I would, however, in the first place, entreat the public to be cautious how in this or in any other case it allows itself to be too much influenced by arguments founded upon the possibility that a new law is likely to be abused in this manner If the Government of India had been deterred from legislating whenever it could be told that its legislation would place in the hands of the police, or of private persons, a weapon which they might use in an improper manner, many of our most useful enactments would never have found their way into the Code Now, as far as *bonâ fide* prosecutions are concerned, the assumption that there will be frequent prosecutions under the new section is obviously based on the anticipation that the law will be frequently broken I am sanguine enough to believe that this expectation will not be fulfilled It is an expectation upon which the frequently expressed belief that the new law will be a dead letter is a somewhat remarkable commentary Our proposals, moreover, already command a very large measure of public support and I do not doubt that in the end Native opinion, which has always ended by supporting the law in cases of this kind, will end by supporting it in this instance also When once it has become established that that which is, I believe, already regarded by a majority of the people of this country as a moral offence, and which our hon'ble colleague Sir Romesh Chunder Mitter himself stigmatizes as a vice and as a pernicious custom, is also an offence which will render those who commit it, or those who abet it, liable to penal consequences, the offence will, I venture to think, become one of rare occurrence I may observe in passing that it was mainly in deference to the apprehensions of which I have spoken that we found ourselves unable to accept the well-intentioned proposal that we should insert in the Bill, as an alternative for the limit of age which we have adopted, the attainment of puberty by the girl This proposal, which seemed to us open to objection upon other grounds, was certainly open to criticism, for the reason that its adoption might have led to investigations far more inquisitorial, and far more repugnant to family sentiment, than any which are likely to take place under the Bill as it stands

"It is, however, contended that the tendency of the Bill will be to encourage proceedings which are not instituted *bonâ fide*, but from malicious motives, and in order to bring disgrace upon the family of the accused, and a moving picture has been drawn of the anguish and humiliation which such proceedings will occasion, of the outrage to which an innocent woman might be exposed before the question of fact could be satisfactorily disposed of, and of the public scandal which would be created if things which usually *sub lodice teguntur* are allowed to be openly discussed in a public Court of Justice The argument is

one which, I can assure the Council, the Government of India has most anxiously considered We have, I think, shown our sense of the necessity of guarding against these risks by making the offence a non cognizable one, and thereby increasing the difficulties in the way of vexatious prosecutions We have also agreed to add to the measure a clause preventing all but District Magistrates from dealing with cases in which husband and wife are concerned, and precluding any police-officer below the rank of an inspector from making, or taking part in, the investigation, when one has been directed by the Magistrate

"But it may be argued that these precautions will be of no avail It will be said, 'The reputation of our families and the sanctity of our homes will still remain at the mercy of a dismissed servant or an offended neighbour' I cannot bring myself to share these gloomy anticipations, or to believe that false charges of this kind will be as common as we are asked to believe The person who makes them will, in the first place, render himself liable to the most severe punishment The very fact that the offence is to be punished by a heavy penalty increases, as the hon'ble member in charge of the Home Department has well pointed out, that to which the person falsely charging such an offence exposes himself We should, moreover, remember that the false witness will have not only the law to reckon with If the charge which he makes is odious, how odious will he be who invents such a charge, and how tremendous will be the penalty which he will pay by attracting to himself the indignation of the whole community to which he belongs! It is, however, not only to considerations of this kind that we must look for a safeguard against this danger We have to remember that the person who seeks to prefer a charge of this sort must make out a *primâ facie* case, sufficient to satisfy a Magistrate of the highest position and respectability—a Magistrate who under existing procedure is bound to take into account the character of the person by whom the charge is preferred Is it likely, under such circumstances, that a trumped-up accusation will have the desired effect? Is it not much more likely that it will recoil upon the head of him who makes it?

"I do not, however, wish to press this argument too far, and I will assume that, in spite of every precaution, there will be cases—I do not for a moment believe that they will be common—in which such charges will be preferred from malice, or from other improper motives Assuming this to be the case, all that I would ask the opponents of this Bill to do is to open in their minds what I might call a debtor and creditor account for and against this measure Let them set upon one side the risks to which I have just referred, and which I believe to be infinitesimally small, and let them set upon the other side the certainty that this measure will remove a standing reproach from the Hindu community, and that it will afford to their wives and daughters a protection of which, after the ghastly disclosures which have taken place during the discussion of this measure,—disclosures of which but for their horror more would certainly have been heard,—we cannot for a moment doubt that they stand sorely in need Which way ought the balance to incline? Will not those whose feelings are feelings of true patriotism reply—'We are content to run this risk, we are content to expose ourselves to the annoyance which once in a way the spite of a private enemy or a corrupt informer may occasion to us and to our families, for the sake of the good which this change in the law will bring to our sons, from whom it will remove a cruel temptation, to our daughters, whom it will rescue from the worst of outrages, and to the whole Hindu people, whom it will liberate from a disgraceful reproach'

"I have already explained the reasons for which we have been unable to accept the suggestion, which has been made to us, that we should abandon our intention to raise the age of consent and deal at once with the whole question of the marriage law by invalidating all marriages contracted with a woman below the age of twelve A change of the law in this direction is one which will, I trust, ultimately be demanded by the Hindu community itself It is not one which, under existing circumstances, we are prepared to impose upon that community So long as we adhere to our present proposal, we are, I believe, in an inexpugnable position No new departure is involved in the amendment of the law which we recommend The existing law, of which the justice is admitted, specifies

the age at which intercourse with a woman, whether with or without her consent, is an offence against that law No complaint is made of this enactment, nor is it likely that any one will be found bold enough to propose that the protection which is already afforded to these young children should be withdrawn from them The necessity of an age limit being admitted, the only question which the Council has to decide is whether our proposal fixes that limit at the proper point We contend that the point at which we propose to fix it accords, at all events, more closely with the physiological facts than any other We have been pressed to adopt a higher limit, but we desire to keep on the safe side We justify our proposal on the ground that the British law would fail to provide adequately for the safety of the children of this country if, while it protects them from all other kinds of ill-usage, it failed to protect them from a particular form of ill-usage infinitely more revolting, and infinitely more disastrous in its direct, as well as in its remoter, results, than any other form of ill-treatment to which they are liable

"I have only one word to add A hope has been expressed that when this Bill has become law the Government of India will closely watch its operation, with the object of ascertaining whether further safeguards are necessary in order to prevent its abuse. I gladly give the assurance for which we are asked We shall cause the working of the measure to be watched with the utmost attention, and we shall be prepared, if the safeguards which we have already accepted should prove insufficient, to strengthen and add to them"

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

INDIAN FACTORIES ACT, 1881, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also moved that the Report of the Select Committee on the Bill to amend the Indian Factories Act, 1881, be taken into consideration He said —

"As two of the members of the Select Committee to which this Bill was referred have expressed the opinion that it has been so altered as to require republication, I think it desirable that I should state how it has come about that the Bill has attained its present form, and why it is not considered necessary that it should be again referred to Local Governments and the representatives of the commercial and manufacturing interests for a further expression of opinion

"When I introduced the Bill in January of last year, I stated that it was based upon enquiries which had been made by the Government of India for the purpose of ascertaining in what respects the Act of 1881 had been proved by experience to be defective, and what restrictions on the employment of labour could fairly be introduced with a due regard to the interests of the operatives themselves, and without unnecessary interference with the development of manufacturing industries in India The proposals of the Bill had eight objects in view—

(1) to extend the operation of the Act to factories in which not less than twenty persons are employed,

(2) to raise the minimum age at which children may be employed in any factory from seven to nine years,

(3) to limit the hours of employment for women to eleven hours a day,

(4) to secure to women as well as to children proper intervals for food and rest during the day, and not less than four days holiday in each month,

(5) to secure a proper supply of water for the use of operatives,

(6) to ensure proper ventilation and cleanliness in factories,

(7) to prevent overcrowding likely to be injurious to health, and

(8) to give Local Governments greater power to obtain returns and make rules for the purpose of carrying out the provisions of the Act

"One of the first representations made on the subject of the Bill was a petition forwarded to Your Excellency by the Hon'ble Nowrojee N Wadia, and signed by about 17,000 operatives employed in spinning and weaving mills in the City of Bombay, in which it was prayed—

'that, inasmuch as it is necessary for the common interests of mill-owners and your petitioners alike that there ought to be a complete cessation of work every seventh day in a week, it should be enacted by law that factory hands be allowed one day of rest in a week And, inasmuch as Sunday is universally admitted to be practically the most convenient day, Sunday might be declared by law so to be the day of weekly rest At the same time, having regard to the fact that in India there is a large number of Native holidays (13), the stoppage on these additional days with Sunday might entail needless hardship on employers and employés alike by tending to diminish their respective earnings Your petitioners further beg to suggest that, as far as possible, whenever a Native holiday occurs in a week, then the Sunday following it should be considered a working day ,

and, secondly, that in view of the want of uniformity and punctuality in the practice at present prevailing in the mills where they are employed with regard to the midday stoppage for taking meals and rest, your petitioners also consider it most desirable that a statutory provision be inserted in the proposed amending Act, making it compulsory on all factory owners to allow regularly and punctually midday rest for half an hour, (say) from 12 noon to 12-30 P M'

"These suggestions went considerably beyond the scope of the Bill, which was intended to provide intervals of rest and holidays for women and children, leaving male operatives at liberty to make their own arrangements with their employers , but they were too important to be disregarded, and the further progress of the Bill was suspended in order that full time might be given for their consideration, as well as for the consideration of objections which had been raised in various quarters to some of the original proposals of the Bill

"In order to arrive at a clear understanding as to the views of the Indian operatives themselves, the Government of India came to the conclusion that it was desirable to appoint a Commission to make enquiry, in the centres of factory labour, into the various points of controversy Of this Commission Dr Lethbridge was appointed President, and with him were associated a number of Native gentlemen whose position and capacity, or whose connection with manufacturing industries, furnished a sufficient guarantee that the enquiry would be conducted thoroughly and impartially The Report of the Commission was presented on the 12th November, 1890, and copies were at once circulated to Local Governments, Chambers of Commerce and other mercantile bodies, for their information and for any criticism they might desire to offer

"The points upon which the Commissioners were desired to report were these —

(1) Is the limitation of the hours of work for women to eleven in any one day proper and sufficient in view of the conditions under which factory labour is performed in India, and do the female operatives desire that the day's work should be limited to this amount, and, if not, to what amount ?

(2) Should the law draw a distinction between young persons and adults, and, if so, the age of a child being fixed at from nine to twelve, what should be the definition of a young person, and what should be the hours of employment of this class ?

(3) Is the limitation of the hours of work for children to nine in any one day proper and sufficient in view of the nature of the work on which children are employed in Indian factories and the conditions under which they have to perform that work ?

(4) Does clause 5 of the Bill now before the Legislative Council sufficiently provide for holidays for women and children, and is any provision required prescribing an allowance of holidays for adult male operatives ?

(5) Do the male operatives desire that a general working day, and, if so, of what length, should be fixed by law except in cases in which men work in shifts or sets, and, if this change is not desired by the operatives themselves do the conditions under which they work demand that it should be adopted ?

(6) Do the male operatives desire that there should be a compulsory stoppage of work at a fixed time of the day, and, if so, of what length, and should there

be an exception in the case of men who work by shifts or sets? If the change is not desired by the operatives themselves, do conditions under which they work demand that there should be a compulsory stoppage of labour, and, if so, in what manner should it be provided for?

"The answers of the Commissioners to these questions are contained in their Report, which is in the hands of hon'ble members, and the conclusions at which they arrived have been accepted by the Government, and are embodied, with some modifications which I shall presently point out, in the amended Bill now under consideration. I think I may say that they have commanded general assent, as indeed they deserved to do from their intrinsic good sense and clear appreciation of the conditions under which factory labour in this country is conducted I will endeavour to summarize them as briefly as possible

"In the first place, they recommend that a weekly holiday should be secured by law to all operatives, that the day of rest should be Sunday, and that it should be a complete holiday but that, in order to secure the observance of Indian festival holidays, employers should be allowed to work their factories, if they desired to do so, on the Sunday following such a holiday Effect is given to this recommendation in section 5B of the amended Bill, but provisos have been introduced by which factories in which continuous working is unavoidable or necessary may be exempted from the operation of the general rule This exemption is in accordance with the resolutions of the Conference recently held at Berlin on the subject of factory labour.

"In the second place, they recommend that in all factories there should be a compulsory stoppage of work for a full half-hour in the middle of the day, and effect is given to this recommendation in section 5A of the amended Bill.

"With regard to children, they recommend that the limit of age should be from nine to fourteen years, that seven hours should be the extreme limit within which children should be employed, and that, if children are employed as half-timers, no fixed interval of rest should be required for them by law The Bill adopts the first and second of these recommendations in sections 5 and 7, but, to prevent the possibility of overwork, an interval or intervals of rest amounting in the aggregate to at least half an hour is secured to every child actually employed for six hours in any factory on any one day.

"With regard to women, the Commissioners adopt the original proposal of the Bill that eleven hours is a proper and sufficient working day, though they consider that, if the hours of labour are so limited for women working with moving machinery, the effect may be to deprive them of employment The amended Bill maintains the limitation of eleven hours actual work, but provides, in accordance with the recommendations of the Berlin Conference, that this period of work shall be broken by rests of a total duration of one-and-a-half hours at least, with exception for certain industries This extends the day to 12½ hours, and covers the period from daylight to dusk during a great part of the year. It may be hoped, therefore, that the operation of the law will not be found to interfere with the employment of women, who, under present arrangements, find it possible to take frequent spells of rest though employed as full-timers Section 6 of the Bill as amended embodies the opinion of the Select Committee on this point, and reserves to the Governor General in Council power to grant exemptions in special cases from the strict application of the rule.

"As regards both women and children, the Bill provides that they shall not as a general rule be employed at night Very few factories in this country are worked with artificial light, but as regards children absolutely, and women usually, it seems desirable that they should be employed only within the period between daylight and dusk.

"I have now stated the chief of the new provisions which have been introduced into the amended Bill It is true that in two respects—the securing intervals of rest for women and children and the prohibition of night work (except under special conditions) for these two classes—the Bill goes somewhat beyond the recommendations of the Factory Commission, but I understand that no objection is raised by employers to these provisions, and they are so

much in favour of the employed that I venture to think the passing of the Bill need not be delayed in order to obtain more formal approval of them

"Turning now to the modifications which have been introduced into the Bill with respect to matters of which the Factory Commission did not take cognizance, I may remind the Council that the original proposal of the Bill was to extend the operation of the law to factories in which not less than twenty persons are employed This proposal is strongly advocated by the Bombay Government, but is objected to by the Government of Bengal, which considers that while twenty is too low a number a hundred is too high The Committee have accordingly fixed fifty as the general minimum, but in section 20 have given power to Local Governments to extend the operation of the Act to factories in which less than fifty but not less than twenty persons are simultaneously employed

"It will be seen that I have given notice of some amendments to be introduced into the Bill as amended These relate principally to two matters which were settled in the Select Committee, but which by an oversight were not incorporated in the revised draft The first is that rules made under the Act by Local Governments are to be made 'subject to the control of the Governor General in Council,' and the second that only such returns are to be called for as are required for the effectual working of the Act Both these suggestions were made by the Bengal Chamber of Commerce, and are supported by excellent reasons

"It has been urged upon the Government that the Bill is unnecessary, and that existing conditions are all that can be desired or required in the interests alike of employers and employed I am quite ready to admit that factory labour in India—and I have visited many factories not only in the neighbourhood of Calcutta but in other parts of the country—is not subject to the same disadvantages which too frequently beset it in Europe, but we have to legislate not only for well-managed factories but for those which are badly managed, and the stress of competition has unquestionably had a tendency to make employers in some cases more attentive to their own interests than to those of their work-people The duty of the Government is to secure for factory workers here that their work shall be carried on with a proper regard to their health and safety, and so as not to overtax their physical capacity. Beyond this, the Bill does not go, and less would not in my humble judgment satisfy the exigencies of the case"

The Hon'ble MR MACKAY said —

"My Lord, the Bill now before Your Excellency's Council was introduced as long ago as January, 1890, and a Select Committee was then appointed to consider and report upon its provisions, but the services of that Committee were not called into requisition by the hon'ble and learned member in charge of the Bill until the other day

"The Bill originally introduced into this Council was, I believe, based on the recommendations of the Bombay Factory Commission of 1884, but these, it is well known, did not go far enough to suit the people of Lancashire, who urged that Indian factory labour should be brought under rules suggested by a Conference held at Berlin at which India was not represented or, if she was represented, it was only in an indirect way by the British Delegate.

"Then to enquire into the representation made by the Bombay operatives we had Dr Lethbridge's Commission of 1890 appointed, and the recommendations of that Commission, which are characterized by common sense and moderation, had to be considered

"The result was that the Select Committee to which this Bill was referred had three sets of recommendations to guide them instead of the original one set, and the Bill now before Council is, therefore, in some respects different from the measure originally introduced

"I will not take up the time of hon'ble members by recounting the provisions of the law as it at present stands, or by instituting a comparison between the provisions of the Bill now before us and that originally introduced, but although I did not deem it necessary to dissent from the Report of the Select Committee,

or to join in the recommendation for delay made by two of my hon'ble colleagues, I must say that I consider the restrictions which will be placed both on employers and employed, if this Bill becomes law, are the utmost to which we should submit, and I sincerely hope that no attempt will be made to enhance them for many years to come

"The Bill provides for children being excluded from factories altogether until they are nine years of age, and keeps them at practically half-time work until they are fourteen The first of these provisions, I must confess, I see no objection to, and as regards the second, though it has been urged upon me that it goes too far, because in a tropical country such as India the human race arrives at maturity at a much earlier age than in temperate climes, and it may therefore often be a hardship to prevent a boy of thirteen from earning a full day's pay, still I did not think it necessary to press this point

"As regards the restrictions which it is proposed to place upon women, I am glad the Government of India have agreed to an arrangement which will, I believe, prevent the weaker sex from being driven from factories by the stronger, while at the same time, by limiting the period of their labour to eleven hours a day, the possibility of an accusation that the factory laws of India permit women to be overworked will be removed It would be disastrous to many poor women and widows who now earn good livelihoods in Indian mills if an Act were to be passed which would have the effect of driving them from factory labour, and the probable evil effects of any such measure are by no means pleasant to contemplate

"It must be remembered that, with probably one-fourth part of the exertion demanded of her in an Indian mill, a woman can earn four times in a factory what she can earn in a field, and, as regards the relative hardships of the two conditions of labour, I feel sure if a Lancashire philanthropist had to choose between working on the roads under an April sun and tending a spinning-frame in the shelter of a factory, he would rapidly run from the road and make for the mill

"As regards clause (*c*) of section 5B, I would like to say one word This clause was introduced with the object of giving power to Local Governments to exclude from sub-section (*1*), section 5B, factories such as those which the Berlin Conference recommended should be excluded I would have preferred to have had the classes of factories mentioned in the Bill, but it was explained that naming them might prove inconvenient, and that it was better to make the provision a general one I would like to state, however, that I understand and hope that the sub-section will be applied to jute and cotton presses, silk filatures, sugar factories and refineries, the rice-mills of Arakan and Burma, printing-presses, paper-factories and bakeries I would have been glad to have seen the word 'shall' used in this clause instead of 'may,' but it was said that this might land the Government in the High Court if they by any chance failed to apply the clause, and, though I did not think it necessary to protect the Government from the consequences of failing to do their duty, I did not press the point because it was explained to me by the hon'ble and learned member in charge of the Bill that 'may' in such cases is always directory, and that for all practical purposes it really means 'shall'.

"My Lord, no inconsiderable uneasiness has prevailed in this country for the past twelve months in connection with the proposed fresh factory legislation for India There has been what I might term a sense of insecurity caused by a feeling that there was a risk of the interests of India being sacrificed on the altar of English party politics, and that a measure might be forced on the Government of India which would be distinctly disadvantageous to the interests of the people of this country

"It was remembered with apprehension that only a few years ago the import duties had been abolished to benefit the English manufacturer, and that they were shortly afterwards replaced by a direct tax upon income, entirely unsuited to the circumstances of this country, and it was feared that Lancashire influence and Oldham agitation might carry the day again In these circumstances, the action of the Government of India in connection with this proposed factory legislation has been watched with no little anxiety, but, although the limit to which

restrictions should go has certainly been reached in the Bill now before this Council, I am happy to say that I believe the measure on the whole will give general satisfaction throughout India, and at the same time it should effectually silence Lancashire for ever

"I consider the Government of India have fought our battle with valour, and at the same time with discretion, and, while by the measure before us they have provided in every respect sufficiently for the protection of the worker, they have declined to hamper or trammel with restrictions unsuited to this country the infant industries of India, and I am therefore prepared to support the Bill".

The Hon'ble MR NUGENT said —

"My Lord, the primary objects of the Bill now before this Council are, as I understand, the better regulation of the working of factories in British India and the improvement, where such is needed, of the conditions of work of the operatives The Bill reported on by the Select Committee is not the Bill originally introduced by the Hon'ble Sir Andrew Scoble, forwarded to the Local Governments for opinion, and referred to a Select Committee of this Council It is practically a new measure, based partly on the original Bill, partly on proposals made by the Factory Commission appointed last year, and partly on the resolutions of the Berlin Conference The draft Bill as thus framed in the Legislative Department last month and placed before the Select Committee on the 2nd instant, and as now altered in certain respects by the Select Committee, has not been reported upon by the various Local Governments and commercial bodies, and indeed, as far as I am aware, was not even seen by them before the Bill and the Report were published in the Gazette of the 7th instant Their opinions were obtained on the original Bill as introduced some thirteen months ago, and on the Report of the Factory Commission, but this Bill goes in many respects beyond the original Bill, and in some beyond the proposals of the Commission Having regard, then, to the importance of this measure as affecting extensive and valuable industries in which millions of capital have been sunk and many thousands of hands are employed, and bearing in mind the circumstance that the measure has been already on the stocks for nearly fourteen months, and that an additional delay of a very few weeks in the launching of it would not therefore presumably be of vital consequence, I am respectfully of opinion that before the Bill is further proceeded with and becomes law the views of the different Local Governments and commercial bodies should be ascertained as regards at least those provisions in it which are entirely novel, and concerning which they had no previous intimation I cannot agree that those new provisions are unimportant What exactly is their degree of importance, and to what precise extent they will affect, for good or for evil, various Indian industries I cannot tell This is a point on which expert opinion is alone of material value Nor, although in the abstract they may commend themselves as fair and reasonable to me or any other hon'ble member of this Council who, like myself, has not a practical personal knowledge of the economy of factory labour and management, does it follow that they may not really greatly hamper the satisfactory working of a factory, or interfere prejudicially with the interests of the operatives themselves, or certain classes of them On this question, too, the views of experts would be of value. And, seeing how widely the circumstances of factories and factory labour differ, not only in the various Presidencies but also in different portions of the same Presidency or Province,—how, for instance, the circumstances in Calcutta are dissimilar from those which prevail in Bombay, and how again the circumstances in the City of Bombay differ from those which obtain in Gujarat and Khandesh,—it appears desirable that information should be procured as to the probable effect of the new provisions to which I allude before they are finally enacted Arrangements which may suit and fit in with the Calcutta system may prove impracticable in Bombay, and arrangements which could without inconvenience be introduced in Bombay may be found impossible in, say, Ahmedabad without completely revolutionising the scheme of factory labour there

"The present Factory Act applies only to factories employing one hundred or more hands Under this Bill all factories employing not less than fifty persons will be brought within the scope of the law, and it is left to the discretion of Local Governments to make the Act applicable to factories employing

less than fifty but not less than twenty persons The objection raised by some Local Governments to the compulsory application of the Act to all small factories employing only twenty hands or other limited number in excess of twenty is thus met It can hardly be contended that in any circumstances or in any locality a factory employing from fifty to one hundred hands is too small a concern to need supervision and control under the Act Indeed, these small concerns frequently stand in greater need of inspection and improvement than do the large factories. In Bombay it is considered most desirable that the Act should be applied to the little factories, such as flour and oil mills and cotton and wool cleaning factories, employing often only from twenty to thirty or forty persons, which are situated mainly in the native town, and are not unfrequently most defective in their sanitary arrangements, the fencing of the machinery and other respects

"One of the most important alterations which it is proposed to effect in the existing law by the Bill under consideration is that whereby the minimum age of children who may be employed in factories is raised from seven to nine years Under the present Act no child under the age of seven may be employed, and a child after attaining the age of twelve is, for the purposes of the Act, treated as being an adult In the Bill it is proposed to raise the minimum age to nine, and to regard as children boys and girls between the ages of twelve and fourteen This double modification in the age limits of child hands appears most advisable To my mind there can be little doubt that a mere infant of only seven years of age is physically unfit to work for hours daily in a mill, light as the labour may be. The life he leads, confined for hours in a mill-room with its close atmosphere and incessant rattle of machinery, must at that early age stunt his growth and enfeeble his constitution It is urged that if not employed in the mill and helping to earn his own living he would be strolling about the streets making mud-pies, and generally doing mischief, and at the same time be an unremunerative burden to his parents The answer, I think, is that, like all other little girls and boys of seven or eight years of age, the little Hindu or Muhammadan is much better employed in playing than in working The labour of life will begin for him quite early enough if he commences his daily toil in a mill when he has reached the more mature age of nine, and is materially bigger and stronger than he was a year or two before He may well be left to enjoy such dull pleasures as his childhood can afford until he is nine. Moreover, I believe that, even at present, in Bombay at least, few children under the age of nine are employed, as mill managers find by experience that little useful work can be obtained from such young children At nine an Indian child is well capable of performing the easy work assigned to him, but at seven or eight he is not, and employment at such an early age is likely to prove detrimental to his health and growth The proposed raising to fourteen of the line of delimitation between children and adults is, I think, a desirable step Precocious as is in some respects the Indian child, I do not consider that at twelve his frame is so set up and his strength and powers of endurance are so established that he can without injury to himself and without strain on his constitution—a strain likely to manifest itself in premature old age—work the full time hours of an adult man Whatever the law may have held, a boy or girl of twelve is *not* a grown man or woman He or she is still a child, and should only be allowed to do the work of a child When he reaches fourteen the case is different Then he can do the work of a man in a mill just as he would do a man's work were he engaged in his own fields or any other occupation This sudden alteration of the age limit of children from twelve to fourteen may, I fear, lead to hardships in some instances, as not a few persons between the ages of twelve and fourteen, now actually employed as adult hands and earning the wages of full grown adults, will find themselves thrown back into the category of children, with the result that both their hours of labour and their earnings will be seriously curtailed. This result seems, however, inevitable. It would hardly perhaps be possible to declare that all persons over twelve but under fourteen now actually employed in mills should be specially exempted from the operation of the proposed provision, and to rule that it should apply only to persons under twelve not now serving in factories or who may hereafter be employed therein Fortunately, however, the number of persons affected by

the change in the legal limit of age will not, I think, be very large, and the pecuniary loss even to them will be but temporary

"The chief other additions to the existing law proposed in the Bill are the enforcement of absolute closure of all factories, save certain classes, on one day in seven, the restriction of the actual working hours of children to seven per diem, or in certain cases eight, the limitation of the actual working hours of women to eleven per diem, except where a longer period of work is specially sanctioned by the Governor General in Council, the compulsory grant of intervals of rest to women and children, and also to men where the set or shift system is not in operation, the prohibition of the employment of children between 8 P M and 5 P M, and a like prohibition in the case of women save where the shift system is maintained The compulsory closure for one day in the week of all factories except those exempted for special reasons is, I think, a salutary measure Mill hands, like other human beings, require, and are the better for, a day of rest, a cessation from toil is as beneficial to their health and spirits—and in the long run therefore to their pockets—as it is to persons engaged in other avocations. In Calcutta a weekly holiday is the custom, but in Bombay, which is perhaps more worldly and less richly endowed with sabbatical instincts and Scotch foremen and managers, it is the exception But it is as necessary and as expedient in Bombay and other places as it is in Calcutta, and, as it will tend to check over-production, it will in the end prove as beneficial to the mill-owners as to the mill-operative The power taken in the Bill to exempt certain classes of factories from the operation of the one day in seven closure clause will, I think, suffice to meet the strong and reasonable objections raised by the owners of sugar-refineries, certain descriptions of presses, silk-factories, &c, to the application of this clause to their industries The provision made in the Bill for a midday stoppage of work for half an hour for all hands in a factory not conducted on the shift system is so obviously desirable that no comment on it seems necessary Nor, I think, can any tenable objection be raised to the limit of seven hours, or as in the Bill in certain cases eight hours, of actual work fixed in the case of children The proposed interval of rest of half an hour seems unnecessary, and is declared by the Factory Commission to be not needed The insertion of a provision requiring this interval to be allowed will, I think, only serve to militate against the employment of children in factories, and is therefore disadvantageous rather than of advantage to them The omission, now proposed, of the clause enabling children to work in shifts for eight hours is, I think, to be deprecated

"The other proposed provisions I regard with greater doubt That eleven hours of actual work ordinarily constitute a sufficient daily task for a woman is probably the case, and I believe that as a matter of fact few women in Indian cotton and jute mills work longer, but it seems questionable whether in the interests of the women themselves it is advisable to draw a hard-and-fast line limiting to a precise number of hours the time any woman may work in a day. A woman paid by the piece, that is, by results, may occasionally wish to work beyond eleven hours, but under the proposed regulation this she would be unable to do If, however, a line is to be drawn, and a female adult hand is not to be permitted to exercise her own discretion, and to be a free agent in disposing of her own labour, then eleven hours of daily actual work would appear to be a reasonable limit, very nearly in accord with actual practice in the great majority of instances But in my opinion a much stronger objection exists to the proposed compulsory grant of intervals of rest, amounting in the aggregate to one-and-a-half hours per diem, to women actually employed for eleven hours This goes beyond the proposal contained in the original Bill, and also beyond the recommendations of the Factory Commission, and is founded on one of the resolutions of the Berlin Conference I am aware that the Bombay Mill owners' Association has expressed its willingness to accept it, but I am by no means sure that the Association has fully understood the question or realized what may be the result of this change in the law It is true that at present, under the easy-going discipline which prevails in an Indian mill, women, and indeed all the operatives, are allowed to leave their work for a few minutes at a time whenever they have occasion either to take food, to smoke, to have a talk, to rest awhile, or for any other purpose, and their casual absences from their looms,

their winding or their reeling probably amount in the aggregate to from an hour to an hour-and a-half daily The supervisors and managers do not object to these occasional absences if not too frequent and too protracted, and during her brief temporary absence the woman's work, if on a machine, is looked after by her mate But it will be quite a different matter when the grant of prescribed intervals of rest at fixed times is insisted upon and the labour in the mill is hampered by the enforced absence of a considerable proportion of the female hands during the working hours for fifteen or twenty or thirty minutes at a time. Moreover, so long an aggregate interval of rest seems uncalled for One hour daily is all that the original Bill proposed, and the Factory Commission reported that 'beyond the half hour in the middle of the day no other compulsory time for rest is required' The one-and a-half hours' rest is now apparently to be given in India because the Berlin Conference, dealing with the question of female labour in wholly different circumstances and in another Continent, deemed that female factory hands in Europe ought to be allowed that amount of rest daily One result, I may point out, will be that in the Bombay Presidency at all events, and indeed in every part of India where artificial light is not used in factories,—and I believe it is only employed in Calcutta, and there only in some cotton-spinning mills,—during some of the winter months women will be unable to do eleven or even ten hours of actual work in the day. This measure therefore, as curtailing their earnings, as interfering with their freedom of action and as necessitating the introduction of stricter discipline in mill-rooms, is likely to prove a source rather of harm than advantage to the persons it is nominally intended to benefit The prohibition of the employment of children at night is clearly advisable for the due protection of their health, but I fail to perceive any adequate reason for preventing women from working in the evening and at night by artificial light, provided always that the number of hours for which they are actually worked in the twenty-four does not exceed the maximum number permissible by law It is of course impossible for any woman to work all night and also all day If she is engaged in a factory all day, she cannot labour also throughout the night, but, seeing that if given her option she probably would prefer during the hot season to work by night and sleep by day, I cannot understand why she should be precluded by law from acting according to her own inclinations and convenience There is nothing inherently wrong or unhealthy in night work As previously remarked, very few jute or cotton mills are worked after dark in India, but in cotton-presses and ginning-factories in the Mufassal, which are worked only for a few months in the year, work has often to be carried on day and night to enable it to be accomplished in time, and in such instances the employment of women at night is essential, if they are to be employed at all

"I greatly fear, my Lord, that the conditions proposed to be attached by the Bill now before Council to the employment in factories of women and children, combined with the apprehension that this measure is only a prelude to the imposition of further restrictions, will eventually and at no distant date bring about a result much to be deprecated That result is the exclusion of all women and nearly all children from employment in any factory—certainly from employment on moving machinery This is not a view held by me alone It is shared partially at least by the members of the Factory Commission, who state—'If the hours of labour are limited to eleven for women working with moving machinery, we are convinced that without any exception these operatives will be replaced by male adult operatives or half-time children The law supposed to be passed for their benefit will inflict serious permanent injury on these skilled mill-hands, and deprive them of the chance of earning a living at these factories' This seems to me a very grave matter The substitution of men for women will probably cause the mill-owners some slight additional expense, but this is not a subject of very great consequence. But this new legislation will be a cause of much evil and suffering if—as I fear it is only too likely to do—it drives thousands of industrious and deserving Native women out of the mills, where for years they have been thriving and earning far higher wages than any they could obtain by any other form of labour, and leaves them destitute and without occupation Dwellers now in towns, they have learnt a new and forgotten their old trades, they cannot dig, to beg they are ashamed, their

livelihood will be lost, and the means of their families, to which they so largely contributed by their labour, will be vastly reduced. Much misery and great distress will ensue, and a law nominally devised to be a blessing to the Indian female and child operatives will prove to them to be a curse. These only too probable results can hardly be regarded with any degree of satisfaction. The proposals contained in this Bill, to which the greatest objection can in my humble opinion be taken as being those most calculated to produce this disastrous result, are chiefly based on the resolutions of the Berlin Conference. I would wish to speak with all due respect of that Conference and the gentlemen who composed it, but I cannot refrain from pointing out that to the best of my belief there was no representative of India at the Conference, and, as far as I am aware, no gentleman who attended it had any practical knowledge of this country, its industries, and its conditions of labour. The conclusions of a body of experts conversant with European factory life, work and problems are naturally entitled to the greatest weight in all matters connected with factory administration in Europe, but that they are of equal value when it comes to dealing with questions of factory economy and labour in Asia, where the circumstances differ in *toto cælo* from those obtaining in Great Britain, France, Germany, Belgium and other European countries, I am not prepared to admit. No comparison can be instituted between the habits, modes of life, standards of comfort, physical and mental powers, and circumstances of existence of an English mill-hand and an Indian operative. They are in all respects utterly dissimilar. Nor, again, is an English factory, with its strict discipline, formal rules strictly enforced and carefully obeyed, fixed hours, and its less numerous but more skilled and highly trained operatives, to be treated as being on the same footing as an Indian mill with its lax and easy-going discipline, its absence of strict methods, its lighter labour, and its multitude of, for the most part, small-sized, half-clad and uneducated hands. The two stand on entirely different levels. It is also necessary to bear in mind the immense difference in the quality of English and that of Indian labour. An English factory-girl does the work which in India it requires two or three male or three female adult operatives to perform. A cotton-factory which in England would employ one hundred hands would in India require three hundred hands. Of the hands, 75 per cent would in England be women; in India the percentage of women would be below 60. Roughly speaking, therefore, an Indian female operative does about one-third of the amount of work which an English female operative performs, and the labour of the former, though lasting over a large number of hours, is distinctly light. An idea would seem to prevail in some quarters in England that the Indian operatives are cruelly overworked and miserably underpaid creatures, the slaves practically of rapacious European, and still more heartless and extortionate Native, mill-owners. A more erroneous and unfounded theory than this it is impossible to conceive. The Indian mill-hands are well paid, well treated and moderately worked. Their work is light, pleasant and highly paid as compared with that of their less fortunate brethren employed as coolies, agricultural labourers, or on roads, railways or public works. The woman who in a mill can easily earn under shelter, in an airy, commodious building, in what for her is luxury, her six annas or upwards a day, and has what is practically permanent employment, is infinitely better off in every way than she would be in her native village toiling in the fields, at times in heavy rain, at others under a blazing sun, deeming herself lucky if she gained a few coppers by selling for an anna or two a heavy head load of grass or a bundle of firewood which it took her hours to collect, and which then she had perhaps to carry for miles to the nearest market town, or considering herself favoured by fortune if she secured occupation for a fortnight as a coolie on a road-making or road-repairing job, and was paid three annas for a long day spent in carrying baskets full of earth or metal. To women of her class—and they constitute a very large proportion of the female population of this country—employment in a mill is by far the best and most remunerative occupation open, and this fact they fully recognize. Great consequently is the competition to secure engagements in mills, and the supply of candidates for employment always largely exceeds the demand.

"The interests of the Indian operatives, their health and happiness, are, I think, sufficiently safeguarded; but we are also bound, I respectfully submit,

to consider the interests and well-being of another and important class not represented on or before the Factory Commission, and that is the owners of factories who, with much enterprise, at no small risk and by the outlay of millions sterling, have created and fostered in this country new industries, have made immense additions to the wealth of India, have introduced fresh manufactures, established cotton, jute and wool mills and other factories at all large centres over this great Continent, and have provided profitable and remunerative occupation for the vast numbers of their hard-working, industrious and in the main at present prosperous and contented employés They have succeeded in some respects and in some branches they have driven their European competitors out of the field, and in my humble opinion it would be an unfair and an impolitic measure to handicap them too heavily because they have won the race and to impose directly or indirectly on them burdensome restrictions not demanded by the circumstances of labour in this country, to enable their rivals from across the sea to recover wholly or in part the trade which has passed away from them The Indian mill-owners, I submit, possess as strong a claim to the favourable consideration and the protection of the Indian Government as does any other class of its subjects They have deserved well of the republic; they have started and perfected new industries, they have supplied employment to thousands of persons who, owing to the increase of population, would otherwise have experienced serious difficulty in earning a livelihood, and, speaking as regards the Bombay Presidency, I may say that they have thus, in furnishing occupation for the surplus population of the coast districts and Gujarat, averted what might have been a grave agrarian question, and which may yet become one I am thoroughly and heartily in favour of all measures which are or have been found to be really requisite for the due protection of the Indian operative from excessive demands on his health, strength and stamina I would most strongly support the adoption of any steps having as their true aim and actual result the prevention of overworking of the Indian mill-hands But we should not, I submit, go beyond the real necessities of the case and impose by legislation restrictions on labour in this country, not called for by the circumstances of that labour, not demanded by either the employers or employed, and deprecated by both We should, I think, protect the Indian operative within all reasonable limits, but we should not protect out of existence him and the industry which is his livelihood, nor should the protection of the Indian mill-hand be converted into a device for the protection of the British manufacturer against the Indian mill-owner

"True and disinterested philanthropy is a specially estimable virtue, but when we find the English manufacturer selecting as the objects for the exercise of his spirit of benevolence men of other race, creed and hue who happen at the same time to be the employés of that manufacturer's most dangerous and successful competitors, when we see him urging the introduction of measures for the supposed amelioration of the condition of those employés calculated seriously to affect the industry of his rivals, it is not perhaps entirely unnatural to feel some suspicion whether the philanthropy thus displayed is altogether genuine and wholly unselfish But the Indian operative, though in happy ignorance of Latin and Greek, ancient history and mythology, is sufficiently shrewd and sagacious, I think, to distrust the gifts thus offered him by the Greeks

"Those of us who in India converse freely with Natives and read attentively the Native Press cannot fail to observe that a belief obtains that, when the interests, commercial and other, of England clash with those of this country, the interests of India are subordinated to those of England This belief is, I fear, rapidly spreading, being fostered and stimulated by writers in the Native papers and other persons in a position to influence the comparatively uneducated masses, and I cannot but think that this notion that India is not being justly dealt with by England when purely English interests are at stake may eventually prove a source of political danger I do not for a moment say that this belief is well founded What I do say is that it exists and is increasing, and I should extremely regret to see any measure adopted which might furnish even a colourable pretext for holding it to be true In my humble opinion there can be no doubt whatever that legislative enactments ostensibly for the amelioration of the condition of factory operatives in India, but in reality hampering their employ-

ment and thus prejudicially affecting both them and the industries of this country, whether passed by the British Houses of Parliament or by Your Excellency's Council, would greatly encourage the belief to which I refer, and the confidence of the people of India in the impartiality and beneficence of the British Government would receive a severe shock if the legislation regarding Indian mills and factories were imagined to be dictated or thought to be inspired by the manufacturers and manufacturing classes of Lancashire and Yorkshire"

The Hon'ble MR EVANS said —

"It may be that on general principles the Hon'ble Mr Nugent is right, that the Bill placed before the Select Committee on the 7th of March was so different from the former Bill and from the Report of either of the Commissions that it ought, under ordinary circumstances, to have been sent out for the report of the various Local Governments before being passed by this Council

"But the circumstances are peculiar, and, as the Hon'ble Mr Mackay, who is himself a good judge in the matter and has had opportunities of consulting not only the Calcutta mercantile community but merchants in other parts of India, is satisfied that, after the alteration made in the Select Committee, the Bill will not seriously hamper or injure either the operatives or the manufacturers, I agree with him that it is better to pass it than to keep the matter open longer

"It is with great satisfaction that I have come to this conclusion

"This Bill has created a very uneasy feeling in the country It was rumoured that there was a strong and hostile force at work—a force not animated by any desire to benefit either operatives or manufacturers It was feared that this force had dominated the powers that be in England, and that the Government of India might possibly be in the position of a hypnotised patient acting on a suggestion

"These fears were increased when it was found that the effect of one of the sections of the Bill laid before the Select Committee, which was borrowed direct from the Berlin Conference rules,—rules which were intended for Europeans only,—was to prevent women working at night in the tropics after 7 o'clock in the evening This could not have emanated from an Indian source It was absurd People began to wonder whether the Commander-in-Chief would be allowed this year to commit the inhumanity of marching his soldiers at night in the hot weather when the brilliant light of a May sun was available

"The Government of India, however, has justified its old traditions and the good opinion of its friends It has accepted modifications calculated to render the Berlin rules more or less workable in the country, and, while protecting the operatives to the very furthest point which was possible without injuring them, has not been insensible to the interest of the manufacturers

"There seemed every prospect at one time of very great friction over the Bill between Government and the mercantile community supported by public opinion, Native and European, throughout India Such a struggle would have been a calamity to both parties, and not least to the Government

"Though the Bill still contains matters that might well be dispensed with, I agree with the Hon'ble Mr Mackay that it is best that it should be passed into law and the controversy closed, and I think both the Government and the mercantile community are to be congratulated on the result"

The Hon'ble MR BLISS said —

"I wish to explain my inability to entirely concur in the Report of the Select Committee on this Bill

"Material modifications have been made in the Bill since it was introduced in January, 1890, by my hon'ble friend Sir Andrew Scoble Many of these changes are in accord with the recommendations of the Indian Factory Commission which reported in November last, and have been generally approved The Report of that Commission has, at all events, been before the Indian manufacturing public for a sufficient length of time for those interested to learn what was likely to be done, and to put forward such objections to the Commission's

proposals as they wished to be considered Personally, I agree almost entirely with those of the Commission's recommendations which have been embodied in the Bill Indeed, I wish that more of them had been adopted, for I regret that it has not been found possible to make some concession with regard to children over twelve years of age who are now working full time, or to exempt from the eleven hours' rule women who are now working for the same number of hours as the male operatives in certain mills, principally in Ahmedabad I fear that the forebodings of the Commission with regard to these female operatives may be justified, and that a measure which is designed to benefit them may prove their ruin by causing mill-owners to dispense with their services and to employ in their stead male operatives, on the length of whose hours of labour there will be no legislative restriction Probably these women, before the mills were started in which they are employed, were in the habit of working all day long in the sun as coolies carrying burdens or in agricultural field-work I cannot therefore think that any harm would have been done by leaving them to work what hours they pleased at the mill-work to which they are accustomed Their employment on good wages has, no doubt, given them new wants and a higher standard of comfort, and they will have no cause to thank this Council if the result of this legislation should be to deprive them of the chance of work, or to relegate them to a lower grade in the ranks of industry

"But the Bill goes beyond the recommendation of the Indian Factory Commission in one particular which, it seems to me, may possibly be of very great importance This is in the requirement that an interval or intervals of rest, amounting in the whole to one hour and a half in the full working day, shall be allowed to all female operatives This is an entirely new provision, which was not considered by the Commission, and on which the persons interested have had no opportunity of expressing their views It follows a recommendation of the Berlin Conference But the protocols of the Berlin Conference have never been before the public of this country in such a way as to invite attention or to raise a suspicion that their essence would be incorporated in the factory law of India, nor would it spontaneously occur to any person who is acquainted with the conditions of Indian labour that rules and regulations which are applicable to European factories would necessarily be of advantage to operatives in this country Take, for example, the Berlin rule that night work shall be prohibited in the case of women, to which my hon'ble friend Mr. Evans has drawn attention The European idea of night is that it is a dark and cold and dreary time when every one who can had much better go to bed The Indian idea is that it is a cool and pleasant time, when all work, which does not require a better light than can be easily and cheaply afforded, can best be done

"Now, with regard to the one-and-a-half hours' rest prescribed for women one-half hour of this will be common to all persons employed in factories There remains one hour, by which period the women's work-day will be shorter than the men's, and the question is, how far will this additional restriction upon female labour disorganize operations in factories and intensify the evil effects, predicted by the Indian Factory Commission, of the eleven-hours' rule, and drive women out of employment This is a question which I am not competent to answer I gather from what my hon'ble friend Mr Mackay has said that the rule will not operate injuriously in Bengal This is because factories in Bengal work by shifts. It is also the case that the Bombay Mill-owners Association has given its opinion that the rule will do no harm there But the meaning of this may only be that the rule will not injure the mill-owners, because, as the Commission learned had been determined at Ahmedabad, they may have made arrangements to dispense with female tenders of moving machinery and to employ only men I should like to have heard more of the grounds of this opinion and to have learned the views of the female operatives themselves as to the way in which the change would affect them Then, again, important though the mills of Bengal and Bombay are, those Provinces are happily not the only homes in India of manufacturing industries There are large factories in Cawnpore and, I believe, in the Punjab, and in Madras not a few mills have been started of recent years, which afford regular and well-paid employment to numbers of persons who previously earned a scanty and precarious livelihood as common labourers. What is the opinion in these places of this new rule? Of

the factories in the Madras Presidency, one is at Tuticorin and one at Papanassam in the Tinnevelly district, respectively six and seven days' post from Calcutta. What sort of chance have the proprietors and operatives of these distant factories had of considering this Bill, which was published in the Gazette of India on the 7th instant, and of submitting their views upon it? None whatever Even if subscribers to the Gazette of India, they can hardly have had as much as one clear day in which to consider the effect of this new provision of law on the industry by which they earn their bread, and to make such representations to this Council as they thought necessary to guard their interests I venture to think that it is very hard upon such persons that this Bill should have been taken up to-day, and that considering the length of time that has already elapsed since this Bill was introduced, and that it is not proposed to bring it into operation until the 1st of next January, some further time might have been allowed to persons interested in which to think the subject out and address to the Council such objections as they thought fit

"I regret, my Lord, to detain the Council further, but I wish also to draw attention to the general question of factory legislation in this country It will not be denied that in this matter the impulse is not of indigenous origin, but comes from England, nor, I fear, am I guilty of an injustice to some of those who profess an anxiety to save the Indian operative from the oppressions of alien taskmasters, and from the effects of confinement and overwork, if I suggest that, in some cases, the motive that underlies, or at least accompanies, the impulse is the hope that restrictions imposed on Indian factory labour may tend to the profit of the mill-owners and operatives of Lancashire No doubt, both in the case of such persons and in that of the persons who advocate Indian factory legislation on purely philanthropic grounds and with no thought of self-interest, there is the densest ignorance of the real conditions of the case Both classes regard the Indian operative as almost a slave, forced by hunger to labour from dawn to sunset for a miserable pittance, the inhabitant of a squalid hovel, bare of furniture and of every household convenience But in truth his ways are not as their ways His standard of comparison is with the coolie or with the agricultural labourer, who works all day for a smaller—generally much smaller—wage, without protection from the sun in the hot weather or from the rain in the monsoon He neither needs household furniture, nor would know what to do with it if he had it All these things they do not understand They forget, or do not know, that the Indian mill-hand gets double the pay, with no more work, of his brother who ploughs the ancestral fields, that while at work he takes things so easily, and rests so often, that an Indian mill employs nearly three times as many hands as an English mill for the same outturn of work, and that every two or three years he takes a good long holiday and rests himself in the distant village in which he was born If they knew these things, I think their course might be different They might see that the best thing they could do for the Indian operative would be to let him alone But the English ignorance of all things Indian is extraordinary It will be most difficult, and an affair of years, to bring home to the minds of people in England that the conditions of labour in this country are quite different from the conditions of labour in Europe, that the desire of the Indian operative is rather to work longer hours than shorter, if so be he can earn more money by doing so, that he is naturally, probably because of the climate, one of the least likely of mankind to injure his health by doing more work than is good for him, in short, that the conclusions arrived at at Berlin in the interest of European operatives are by no means necessarily applicable in India It was, therefore, with alarm that I read the terms of the question put in the House of Commons by Mr Maclean, the member for Oldham, whether the provisions of this Bill would include as a minimum the rules adopted at the International Labour Conference of Berlin regarding age, hours of labour and hours of rest and refreshment My Lord, I venture to think that this is a matter on which there should be a very clear understanding The use of the words 'as a minimum' foreshadows an attempt to force upon the manufacturing industries of India restrictions which are absolutely unnecessary for the protection of the operatives and the effect of which must be the serious injury, if not the extinction, of the works to which they are applied The present situation

of India in this respect appears to me to be ominously like that of Ireland at the end of the seventeenth century In both cases we have a subject agricultural country seeking to establish manufactures which will compete with the manufactures of the country which has subjected it Let us hope that the parallel may not be carried further, and that England may not bring discredit upon herself by suppressing the cotton and jute industries of India as she suppressed the woollen industries of Ireland So far as this Council can make its voice heard, I trust that it will give no uncertain sound, but will maintain, not that the rules of the Berlin Conference are to be enacted as a minimum, but that this Bill embodies the extreme restrictions which justice will permit to be imposed on the manufacturing industries of India."

The Hon'ble MR. NULKAR said —

"Perhaps some explanation is due from me as to why I refrained from joining the three hon'ble members of the Select Committee who suggest re-publication of the Bill as now amended by that Committee before it was taken up for final consideration

"It has been before this Council for over a year, and the unofficial public do not know the exact length of time during which it was undergoing the necessary process of departmental incubation A strong belief is, however, entertained by the general public in India that the selfishness of the cotton spinning electoral bodies of England have had a more potent voice in imposing this measure on India than any actually proved necessity for some at least of the stringent provisions it contains I suppose that the English electors expect India to believe that their feelings of humanity are shocked when they imagine the extent of hardship to which the Indian factory hands may possibly be subjected by their employers A speedy removal of these supposed grievances is according to those philanthropists, their sole object in moving in the matter They also possibly believe that they have given India a satisfactory proof of this disinterestedness of theirs on behalf of the poor of India by successfully working for the abolition of the cotton-duties a few years ago, and thereby compelling the Government of India to enhance the salt-duty to make up the financial deficit They probably hold that the Indian masses ought to cover their nakedness to a larger extent than they care to do with cheaper material, and to meet any extra expense of it by willingly foregoing the necessary diminution of their daily allowance of salt The masses, however, are an ungrateful lot They would cry to be saved from such disinterested friends, and would rather prefer, barbarians as they are, to have cheaper salt and less clothing Some hon'ble members may perhaps be in possession of facts to rebut this universal complaint, from an official point of view A more satisfactory course would be to publish unreservedly the entire official correspondence, including telegrams, on the subject of this Bill, between India and England, and to let the public judge and solve their doubts on the subject—a subject which, I may assure the Council, has been the cause of not a little irritation of feeling throughout India

"If the Indian factory hands require relief and protection, the Local Governments, under the general advice and control of the Supreme Government, are the best judges to devise proper remedies suited to local circumstances Under such able advocates of the labouring classes as Mr Lokhanday, who usefully presides over the Bombay Factory Hands Association, the voice of the factory hands is by no means unheard or uncared for by Local Governments, who have always shown every willingness to relieve their legitimate grievances, and can dispense with officious pressure from competing English capitalists

"Without directing my criticism against any particular section of the Bill, which certainly contains several hair-splitting provisions, the actual necessity for each of which has not been clearly demonstrated, I must lodge a protest at the attempt which appears to have been made by Parliament through the India Office to force on India some of the conclusions of the Berlin Conference, which had exclusive reference to European conditions, and in arriving at which Indian interests had not been properly represented

"I think that this is one of those subjects which ought to be left entirely

to Local Governments to deal with, on general principles laid down for their guidance, without foreign intervention. I do not, however, deny that, so far as the public can judge, India owes a debt of gratitude to this Government for doing its duty by manfully taking a firm stand to guard its industrial interests against unusual odds

" The immediate consideration which weighed with me in not offering any objection to the passing of the Bill now was the reasonable apprehension that the fast approaching general election might possibly lead to a worse measure of interference with the infantile Indian industry, and I thought it wiser to pass the Bill in this session, and thereby save India from the possibility of a worse calamity, though the Bill contains provisions on which it would have been advantageous to have obtained further opinion of competent judges "

The Hon'ble MR HUTCHINS said —

" A good deal has been said by hon'ble members on the opposite side of the table as to the iniquity of interfering with Indian factories in the interests of English manufacturers and in deprecation of any Parliamentary action or resolution based on representations made by gentlemen who are either prejudiced by personal motives or at best have a very imperfect acquaintance with the actual state of things in this country Now, I may say at once that I do not propose to offer any remarks in vindication of those who wish to impose injudicious and unnecessary restrictions upon Indian trade Whether they are actuated by a desire to promote their own interests or those of their constituents, or by genuine though misplaced philanthropy, their endeavours can only be described as mischievous To that extent, my Lord, I have a great deal of sympathy with my hon'ble friends, and I trust that this discussion may not be without effect in checking the mischief at which their remarks are aimed But what I would venture to contend is that, however reasonable and true those remarks may be in the abstract, they are hardly pertinent to the only question which is now before us, namely, whether the Bill now on the table should be taken into consideration with a view to its being amended and passed I confidently assert that the Government of India would never consent to promote a Bill which would involve the sacrifice of the true interests of Indian manufactures, or of the persons engaged in those industries, whether as mill-owners or operatives Our sole desire is to do what is best for India, and quite independently of any outside pressure we consider that this Bill is in itself good for India. We have long considered it necessary that the Factory Act should be amended in several respects, and having once taken its amendment in hand our aim has been to provide a law of a simple and easily intelligible character, which will secure adequate protection for women and children according to the most approved standards, while at the same time it will do something for the amelioration of the conditions of factory labour in general The Secretary of State also holds the same views He has repeatedly asserted that the health of women and children, and the safety of operatives generally, must be the sole basis of all restrictive legislation, and that the question of the protection of English manufacturers against their Indian competitors cannot be allowed to enter into the matter at all. My Lord, I contend on that simple principle alone that this Bill is one which ought to be passed, and I venture to think that my hon'ble friends' remarks are only pertinent as showing that it is likely to be examined by hostile critics It is not for that reason however that I ask them to pass it, but because it is in itself a fair and reasonable measure, because it will go far to put factories on a satisfactory footing, and because, if it may not have absolute finality, it is likely at least to endure for several years to come

" A good deal has been said about the Berlin Conference and the inapplicability of its resolutions to this country, where the wants and conditions of the labourers differ very widely from those of European operatives, where the work is unquestionably much less severe, and where the struggle between capital and labour can hardly be said to have commenced, or at all events has not reached an acute stage. I grant at once that the Conference was not authorized to pass resolutions which should apply to India, and that their conclusions do not in any way bind us I grant too that the members of that Conference knew nothing, or very

little, of the real conditions of India There is, however, one thing that they certainly did know something of, and that is the number of hours of work which women and children can bear without immediate or ultimate injury, and the intervals of rest necessary to enable them to endure such labour On these points, making a slight allowance for earlier maturity, there cannot be any very great difference between Natives of India and Natives of European countries, and the Berlin resolutions seem therefore to be entitled to great weight It is true that work in Indian mills is less severe, but surely the main reason why it is less severe is that spells of rest are freely taken There is, however, no essential distinction between voluntary intervals and intervals secured by Statute The point is that, voluntary or involuntary, they are necessary to health The Hon'ble Messrs. Bliss and Nugent have both pointed out that Native women often work all day in the fields or on other exhausting labour, but they do not do this every day, nor are they liable to fines or other penalty for absenting themselves, as is the rule in many factories While then I would not recommend that any of the resolutions should be literally or indiscriminately followed in every respect, I do think that the gentlemen who met at Berlin are entitled to our gratitude for having given us some sort of a standard by which we can frame a sound enactment which may be expected to stand hostile criticism and to have some measure of permanency

"Coming now to the specific provisions of the Bill, I wish first to express my gratification that it has secured the support of the Hon'ble Mr. Mackay I can truly say that his practical knowledge was invaluable to the Select Committee, and but for his moderation and good sense we should hardly have been able to report a Bill so generally satisfactory as I claim this to be With regard to what my hon'ble friend has said about the age of thirteen, I submit that the recent Commission has given very excellent reasons, on the assumption that there must be a hard and-fast line at which a child will at one bound step into the ranks of adults, for not fixing that age below fourteen

"The Hon'ble Mr Evans has also agreed that it is better to pass the Bill as it stands

"The Hon'ble Mr Nugent signed the Report in token of his personal approval of the Bill as it stands He stated, however, that in his opinion it ought not to be passed 'until the various Local Governments and commercial and manufacturing bodies had been allowed a further opportunity of expressing their views concerning the new and important provisions embodied in it' He has expressed himself as still favourable to nearly all our amendments of the present law, but he seems now to entertain serious doubts on two or three points He has not proposed any amendments on his own account

"The Hon'ble Mr Bliss also signed the Report subject to the same single reservation I gather from his speech that he is still prepared on the whole to accept the Bill, though he entertains some slight misgivings as to the effect of some of the provisions.

"The Hon'ble Mr Nulkar has raised no objection to the Bill being proceeded with

"My Lord, I hardly expected to have to defend any of our specific recommendations against the criticisms of any of those gentlemen who had signed the Report Nevertheless I welcome this modified form of opposition, because it gives me occasion to go somewhat minutely into those parts of the Bill upon which the public will probably wish for some explanation. What then are the provisions to which exception has been taken? I gather from what has been said that there are only three upon which any stress is laid

"The first is the provision that neither woman nor child shall work in a factory between 8 at night and 5 in the morning No objection is made to the particular hours, but I gather that at least two hon'ble members would wish women to be perfectly free to work all night by artificial light Now, as a matter of fact, if my information is correct and if I have not got confused over the enormous mass of reports already received to which two of my hon'ble friends are so anxious to add yet a further instalment, no children now work by artificial light, and I think most of us will agree that it is better not to allow them

to commence the practice Our Commissioners certainly seemed to think so, for at page 7 of their Report they refer with apparent approval to the probability that children would be prohibited from working by artificial light It thus appears that the matter *has* to some extent been suggested to Local Governments, though they have not chosen to notice it I think too that no women work at night except in a very few factories managed on the shift system, and we have made an express exception in favour of places where that system is adopted In the factories in question I understand that the work must go on continuously day and night, and the hours of labour are far below our maximum, I believe they do not exceed eight It is not alleged that either the Madras or the Bombay Government, or indeed any one else, has either by letter or telegram made any objection to this section of the Bill, although my hon'ble friends' dissent, or qualified assent, must certainly have attracted the attention of their respective Governments It is true that the Gazette of India could not reach such a place as Tuticorin, referred to by the Hon'ble Mr Bliss, under seven or eight days, but the main provisions of this Bill were telegraphed all over the country immediately after its publication.

"Then there are the provisions for the protection of women The first remark which I have to make here is that the Bill introduced fifteen months ago fixed the maximum hours of labour for women, as now, at eleven, and provided that they should have rest for at least an hour These points had been determined long before the appointment of Dr Lethbridge's Commission and long even before the Berlin Conference They cannot therefore be said to be novel And then let us see who are the women affected by them They work principally in the jute and cotton mills But the jute-mills are worked by shifts, and under the shift system not only are the hours of labour less than eleven, but there can be no difficulty in arranging an intermediate rest Of the female cotton operatives, as many as 80 per cent are not employed with moving machinery, and can therefore choose their own hours These, as the Commissioners testify, 'can and do take the necessary rests' What remain are the 20 per cent employed with machinery in cotton-mills and perhaps a somewhat similar percentage in a very few less important industries

"Now, the limit of eleven hours has been confirmed by the Report of the Commissioners, and there has been such a consensus of opinion with regard to it that I may take it as unanimously agreed to The only dissentients are such irreconcilables as the Calcutta Trades Association, which declares it to be a 'fatal error in any way to restrict the wage earning capacity of a family' If that doctrine is correct, I need hardly say that factory legislation throughout the world has been a mistake from first to last In supporting this limit it is true that the Commissioners, or a majority of them, made one reservation They feared it might lead to the Ahmedabad workwomen being summarily discarded, and they therefore wished Government to exempt those women individually as well as others similarly situated Now, they based this proposal on a saving clause adopted at the Berlin Conference upon the motion of the Italian Delegate, and they make the following quotation from that Delegate's speech —

'If the restrictions proposed for limiting the employment of women in different *industries* are too absolute, a result will be reached entirely opposed to that which is desired, and, instead of bettering the condition of numerous classes, a very serious sacrifice will be imposed on them'

"The resolution carried was that exception be allowed for certain *industries*, and that is the principle adopted in our Bill, as will be further emphasized in one of the amendments which the hon'ble member in charge is about to propose I can understand an exception in favour of certain classes of work which are not exhausting and yet must be fairly continuous, but I do not understand how we could logically refuse to protect individuals simply because they have not been protected heretofore This remark I think meets the case of those children whom the Hon'ble Mr Bliss seems to wish to exempt I would recall to his recollection that the Select Committee considered the point and reluctantly but unanimously decided that individual exception could not be permitted

'Next, as to the intervals of rest. The Bill in its present shape has raised the aggregate period from 1 to 1½ hours. This question of these intervals, I may

observe, was not referred to the Commission at all We regarded that as settled, as in our opinion it stands to reason that no woman should be allowed to work as much as eleven hours day after day without intervals of some considerable duration The one hour's break has been before Local Governments for a long time,—more than a year, but I admit that the enlarged proposal is novel I think, however, that it may be supported on many grounds, and I still adhere to the opinion that there is no real need for a further reference as to the extra half hour That it is the standard adopted by the Berlin Conference is perhaps a small matter we are not bound to take their estimate if we do not find it a reasonable one for India But let us see why our own Commissioners declined to recommend any intervals of rest—a point upon which, as I have said, they were never consulted They seem to have had two reasons At page 3 they argue from the case of children that, outside the shift system, hands could only be employed in one or other of two classes, either as full-timers or as half-timers They also referred to the Ahmedabad operatives, of whom I shall have something to say presently Now, the case of children is really very different from that which we are considering Their hours were limited to nine, which is as it were just half way between full time and half time I can understand such a period as that leading to many practical inconveniences But our proposal for women was eleven hours of work with one for rest, or very nearly full time, and obviously the nearer we can bring their hours up to full time the more likely they are to be continued in employment Now, as Sir Andrew Scoble has shown, 11 hours of work plus 1½ of rest, or 12½ hours in all, is as nearly as possible equivalent to a full average working day Ordinarily speaking, the women employed with moving machinery —and we need not consider any others—can come with the men at daylight and go with the men at dusk, and all that will be necessary will be to make some arrangement by which in rotation or otherwise they can take their appointed rests.

"I pass on now to the case of the Ahmedabad workwomen whom the Commissioners thought would probably be dismissed They base this apprehension, it must be noted, not on the proposal to give intervals of rest, but on the fact that the hours of actual employment are to be limited to eleven But I think I have made it clear that this limitation is almost universally accepted, and I have endeavoured to show further that the 1½ hours of rest, by bringing up the whole employment to what I may roughly describe as full time, is likely to better these women's chances of being kept on At all events, it will not diminish those chances, as Dr Lethbridge himself has assured the Government of India The Commissioners describe the Ahmedabad system as follows —

'Each machine has a woman and a boy or man to look after it * * * With two operatives working on one machine it is nearly always possible for each of them to take frequent spells of rest.'

"What then is there to prevent the woman's joriwala or work-fellow from taking charge of the machine during her appointed periods of rest? He does so already at the odd times that she chooses to go out or take a spell of rest how will the condition be changed by the simple fact that such intervals are arranged beforehand and notified in the work-room ? I had the advantage of discussing this subject with Dr. Lethbridge some weeks ago, before the Select Committee met, and I certainly came to the conclusion—and my hon'ble colleague Sir Andrew Scoble, who was present, shared my conclusion—that there was very little chance of the threatened dismissal of these women being really carried into execution. I am glad to find now that this seems to be the view also of so excellent an authority as the Hon'ble Mr. Mackay.

"The Report (section 62) describes the employer, Mr Rungchorelal Chotoolall, as a very philanthropic gentleman, but this of course is a matter of business, and I rely on his self-interest rather than his philanthropy These women were described to me as well trained and exceedingly useful If so, I can conceive no possible reason why they should be turned adrift simply because their hours of relaxation have to be fixed beforehand As a matter of fact they will in relation to the men be exactly in the same position as the original Bill would have placed them, for the extra half hour has been given to male and female operatives alike

"And what I have been saying about Ahmedabad applies almost as strongly to other factories also Employers are described as '*generally* liberal' about spells of rest, and not only women but men also 'go out frequently for five or ten minutes at a time' Allowing half an hour at noon, when the machinery will be stopped, the hours proposed in this Bill will give a woman six hours before noon and six in the afternoon, each spell including half an hour of rest, which works out to just five minutes in each hour I understand both from the Hon'ble Mr Mackay and from the Commission's Report that this is about what is in practice allowed already in well-conducted establishments. Of course we are not legislating for such mills we should be only too glad to leave them alone the reason why we have to frame a law is to control the worse class of factories, where the employer is neither liberal nor considerate In the good mills therefore we shall merely be maintaining the actual practice, while we shall compel the others to work up to the same reasonable standard It has been said that the women themselves do not desire this, and certainly most of the witnesses seem to have been more impressed with a fear that they would be discharged than by any hope that their position might possibly be ameliorated But Mr Lokhanday, the President of the Bombay Mill Hands Association, did earnestly beg for this boon on their behalf His demand, it is true, was for one hour only, but this was calculated on a working day of ten hours instead of eleven

"Finally my hon'ble friend Mr Mackay has informed us that both the Calcutta and the Bombay mill-owners, on whose behalf Mr Nugent has expended so much eloquence, accept our proposal, and, as I have said in connection with the question of night work, no objection has been sent in against it I well remember that in the Committee my hon'ble friend Mr Nugent, the most ardent of our opponents upon this point, emphatically stated his own opinion to be that 1½ hours was the proper time to allow, and I think this was the view taken by every other member of the Committee On the whole therefore I cannot see that there is any serious disagreement upon this point or any necessity for requiring further reports

"The third matter is a cognate one, namely, the hours of work and rest proposed for children The question depends on exactly the same considerations as those already discussed with regard to women I may therefore deal with it somewhat more briefly There is a consensus of opinion that children should be half-timers the novel point, if any, is that they should have half an hour's rest when their work extends to six hours I do not admit that this is really novel, for the Act now in force gives an hour's rest to nine hours' work, which if we maintained the same proportion would give forty minutes instead of thirty for six hours' labour. But apart from that, just as it is generally conceded that no woman ought to be allowed to work eleven hours at a stretch, so I think it will be admitted that a child should not exceed six hours continuously Where children get rests now—and I understand the argument to be that they do get them in all well regulated establishments—there ought to be no difficulty in so adjusting the work that they shall be able to relax in rotation or otherwise for some stated intervals The Commission do not question the desirability of some such provision, but they seem to apprehend that such intervals cannot be given where there is moving machinery The answer to this seems to be that such rests are taken even now as a matter of practice The Report itself show that there are extra hands employed, and that at the worst some joriwala or neighbour is always ready to see to the work in addition to his own

"Here too my meaning will perhaps be made clearer by an illustration, and fortunately I have an exceedingly apt one ready to hand The Council has doubtless noticed that an amendment is to be proposed which will have the effect of striking out a clause under which, where the shift system prevails, boys were to be allowed to work for two shifts of four hours each, or eight hours in all, with an interval of not less than two hours This clause was inserted at the special request of the Hon'ble Mr Mackay, in order to meet the case of boys in the Calcutta jute-mills, who, as he then thought, could not be brought under the seven hours clause Subsequently some question arose, and on further conferring with my hon'ble friend I came to the conclusion that the general clause would completely cover their case It seems that even now these boys are allowed about fifteen minutes in every hour, during the carrying out of some

process at which they are not wanted These rests will now be notified, and as they amount in eight hours to one hundred and twenty minutes the actual employment will not exceed six hours

"I think this disposes of all the points about which any question has been raised, but there are still two or three matters regarding which the public may like some brief explanation The first is as to the time at which these new provisions are to come into effect We propose that the Act should not come into force till the beginning of next year The object of this is to allow time for the necessary reorganization as recommended in paragraph 15 of the Commissioners' Report Children will have to get certificates, arrangements must be made for the periods of rest, wages may have to be slightly re-adjusted,—that I think is the worst thing that will happen to women and children as a set-off against the ample and assured protection which we are giving them,—and factories entitled to exemption will have to apply for the issue of the necessary notifications My hon'ble friend Mr Bliss will see that all this will occupy some considerable time, and a similar interval would have to be given whenever the Bill became law The fact of its being allowed therefore does not at all show that no harm would be caused by remitting the Bill for further reports

"In the matters of female labour and of holidays it will be observed that the Government of India has reserved a general power of relaxation We have taken this power for greater precaution as it is called—not because we think it very likely that we shall exercise it, for it is by no means our intention that the Act should be evaded or frittered away by exceptions—but because the industries which may fall under the Act are so numerous, and some of them so little known, that it is desirable that we should have the power to meet any difficulties which we cannot now foresee I submit that this goes far to remove the only sound objection which either of my hon'ble friends has advanced to the Bill being passed into law at once

"A good deal has been said—I do not mean in the course of this debate, but outside the Council—about schools for the half-timers In this country there is no compulsory education, and we have not seen our way to require mill owners to establish schools, but Local Governments will be very ready to encourage by grants in-aid any that may be opened It is believed that there cannot be many large factories which have not some sort of a school near them already

"My Lord, I cannot conclude my remarks without publicly expressing the thanks of the Government of India to Dr Lethbridge and his coadjutors on the Commission for the admirable manner in which they have discharged their duties They undertook the task in a benevolent and liberal spirit, and I think with the Hon'ble Mr Mackay that nearly all the recommendations contained in their Report exhibit sound common sense and a just appreciation of the practical difficulties of the situation They have been generally accepted and most of them have been embodied in the Bill now under consideration

"My Lord, I now submit that there is no real objection to that Bill being proceeded with at once I think I have shown that the provisions which are supposed to require further discussion are not after all so novel as has been represented, and that even so far as they can be regarded as novel they have been expressly accepted by some of the principal parties concerned, while no one else has raised any objection to them Two protests have indeed reached the Legislative Department, but they are not directed at any of the provisions which have here been called in question I also submit that these are reasonable provisions, and this Council is quite competent to say if this is so or not It is a matter of common practice for a Select Committee to alter a Bill considerably after discussing the various suggestions, more or less novel, which are laid before it If every alteration were held to necessitate a republication in the technical sense of that term and a call for fresh reports, legislation would be a much more tedious and troublesome process even than it is at present"

The Hon'ble SIR ANDREW SCOBLE said —

"The criticism which the Bill has met with from hon'ble members at the other end of the table, so far as it has been hostile, has related so little to what the

Bill contains, and so much to what it might have contained had certain apprehensions been realised, that I need add nothing to the very clear explanations which my hon'ble friend Mr Hutchins has given in regard to those provisions of the Bill to which exception has been taken Indeed, my hon'ble friend Mr Nugent advanced such excellent arguments in favour of the sections which have been most contested that I confess I was surprised that he should wish the passing of the Bill to be deferred. Postponement to-day means postponement not for a very few weeks, but until this Council meets again in Calcutta, and, as it is not desired by my hon'ble friend Mr Mackay, who speaks in the name of the mercantile community, I hope that it will not be pressed.

"But there were two points in the speeches of my hon'ble friend Mr. Nugent and my hon'ble friend Mr Mackay in regard to which I should like to make a few observations In the first place, my hon'ble friend Mr Nugent stated that the Bill submitted to the Select Committee was not the same Bill as that which I introduced in January of last year That is an entire misapprehension on the part of my hon'ble friend The Bill submitted to the Select Committee was the Bill originally introduced, but side by side with it, for the consideration of the Select Committee, according to the usual practice of the Legislative Department, was placed a skeleton Bill in which the Secretary had very carefully introduced and printed in italics all those additions and amendments recommended by the Factory Commission and other authorities which it was considered desirable to bring under the consideration of the Select Committee It was perfectly open to the Select Committee to have set aside altogether that skeleton draft and gone to work on the original Bill, but, as a matter of convenience and economy of time, they took the skeleton draft as the basis on which to work, and converted it into the Bill which is now under the consideration of the Council

"The second point to which I wish to refer is the request made by the Hon'ble Mr Mackay that this Council should in a sort of indirect way point out the various industries to which the exemptions provided for in section 5B of the Bill would apply It is impossible for this Council to give any indications in regard to such matters beyond those contained in the *Bill* It will be for the Local Governments themselves to determine upon the representations of those interested in the industries concerned and upon a review of the circumstances of each case whether or not those industries come within the exemptions I can give my hon'ble friend no further assurance than this, that I have no doubt that Local Governments will correctly construe this portion of the Bill, and will admit to the benefit of the exception such industries as may succeed in establishing a claim to exemption"

His Excellency THE PRESIDENT said —

'I wish to offer one or two general observations before I put the question—not that I need occupy the time of the Council by endeavouring to show that we are called upon to take precautions for the protection of the operatives of India beyond those which already have a place in the statute-book The attention of the public was directed five years ago to the insufficiency of the existing law by the Indian Factories Commission, and the recent report of the Commission, so ably presided over by Dr Lethbridge, has given additional proof of the necessity of further legislation The need of it is, I believe, generally admitted, and the employers of labour would, I am convinced, be the last persons to contend that they were to be exempt from restrictions of a kind which is recognized as necessary in all civilized nations. The question seems to be not whether legislation is necessary, but whether our legislation goes too far or not Now, I can well understand that it should be looked upon critically by those who are connected with commercial interests in this country In these days of fierce competition the markets of the world are disturbed even by the slightest alteration of the conditions under which commodities are produced, and it is conceivable that an increase in the stringency of existing factory laws might have the effect of seriously prejudicing Indian manufacturers I do not, however, believe that the Bill upon the table is likely to have such an effect, or that, as far as its main provisions are concerned, it goes beyond what is necessary in order to give to

Indian operatives the amount of security against overwork which, considering the circumstances of this country, is due to them Our proposals have been framed with an earnest desire to hold the balance fairly between the interests of Indian industry and the demands which have been made for an even more strict regulation of the conditions of factory labour We have had to consider what was due to the employers of labour, and what was due to the employed, and I am glad my hon'ble friend Mr Mackay gives us credit for having held the balance fairly We have felt throughout—and I believe that our feeling has been shared by the Chambers of Commerce and the principal employers of labour—that it was absolutely necessary for us to set our house in order, and to effect a settlement of this question which could be accepted both in India and at home as a thorough and sufficient settlement In reference to what has been said by some of our hon'ble colleagues as to the suspicion that Indian manufacturers, or Indian factory hands, are being sacrificed under pressure from the representatives of British manufacturing interests in the House of Commons, I may perhaps mention here that there are at this moment before the British Parliament no less than four Bills dealing with this subject and containing provisions for making the British law much more stringent than it is

"It must not be forgotten that the assemblage of the Berlin Conference marks an epoch in the history of this question, and that it was impossible for the Government of this country, after the adhesion of Her Majesty's Government, to avoid giving effect to the principles which the Conference accepted Now, it is perfectly true that the Conference took no special cognizance of factory labour other than that employed in European factories, and that the conditions under which labour is employed in Indian factories differ so widely from those under which it is employed in other parts of the world that it would be inequitable to apply to Indian factories the whole of the restrictions which are appropriate for the protection of European mill hands We have not failed to recognise this distinction, and at certain points we have, as hon'ble members are aware, diverged considerably from the recommendations of the Berlin Conference

"The Bill, for instance, recognizing the difference between night work in this climate, and in that of Europe, to which the Hon'ble Mr Evans and the Hon'ble Mr Bliss have so well called attention, permits the employment of female labour at night in factories where the shift system is in force, instead of following the Conference in discouraging it altogether In the case of children, the Bill forbids their employment below the age of nine, whereas the Conference accepted a minimum of twelve, to be reduced to ten in southern countries We are satisfied that in this country the age of nine is a reasonable equivalent The Bill again does not create any class between children and adults A lad of fourteen will be regarded by our law as an adult, instead of becoming a 'young person,' and, as such, entitled to an intermediate degree of protection We have also considered ourselves justified in accepting a slightly longer maximum time of employment for children than that recommended by the Conference, although I have no doubt that it will only be in very rare cases that the half time during which children are to be employed in our mills will approximate to the maximum of seven hours which we have accepted as against the six hours' maximum of the Conference

"We believe that the effect of our measure will be to place factory labour in India on a proper footing and that our Bill will be accepted here and at home, not, as the Hon'ble Mr Nugent would have us believe, as a mere 'prelude' to still further restrictions, but as a settlement as final as any settlement of such a question can be, nor I hope shall we, who believe in the great future of the mill industry of India, allow ourselves to suppose that such restrictions as those which we are about to impose will affect that industry with paralysis The bases upon which its prosperity reposes are so solid as to render it in the highest degree improbable that the amount of interference to which it will be subjected is likely to arrest its development I hold in my hand a statement illustrative of the progress which has been made by the cotton industry of India during the last decade I find that our mills have increased during that time from 56 to 105, and the number of spindles from less than

one and a half to more than two and three-quarter millions The number of persons employed had nearly doubled within the same period, and the value of the exports, foreign and coast-wise, of the goods made has risen from 345 lakhs to 853 lakhs These figures do not include the value of the trade which does not go by sea, but I believe that the increase of this also has been equally large No development of Indian trade has been so remarkable as this rapid and uninterrupted progress, and, considering the advantage enjoyed by our factories from their proximity both to the fields in which the staple is grown, and to the markets which take their supplies from us,—considering the cheapness of Indian labour, and the stimulus likely to be given to our manufactures by the discovery of new coal-fields and the extension of our railway system,—we are surely justified in looking forward with the most sanguine anticipations to the future of this great industry

"In the case of our jute-mills, although the figures are not so remarkable, a marked and satisfactory progress has been achieved during the past ten years With such a past to look back to, and such a future lying before them, the mill-owners of India will, I feel sure, dismiss from their minds any timorous apprehensions as to the effects which this Bill is likely to produce upon them They need not, I venture to think, be quite so much afraid of the competition of 'their rivals from across the sea' as the Hon'ble Mr Nugent would have them be We trust that employers and employed will adapt themselves to the new order of things, and that, if any interruption or inconvenience is occasioned, they will be of a temporary character By restricting the hours during which women can be employed to eleven per diem, by limiting the hours of children to half time, providing in both cases a sufficient interval of rest, and by securing to the whole of the factory hands of India the weekly holiday, to the importance of which we ourselves are so keenly alive, we are, I venture to think, not conceding anything beyond what all reasonable employers of labour would themselves be prepared to concede We are not without hope that they will find compensating advantages—advantages which have been found by British manufacturers under like circumstances—in the increased efficiency of the work which will be done for them under the new conditions, and we look to them to co operate loyally with us in seeing that the provisions of the Act are observed in the spirit as well as in the letter"

The Motion was put and ageed to

The Hon'ble SIR ANDREW SCOBLE also moved that the following amendments be made in the Bill as amended, namely —

1 That in sub-section (*4*) of the new section 6 embodied in section 10 of the Bill as amended the words "all or any of" be inserted after the word "declare", and that the words "or to women employed in any process so described" be added at the end of the sub-section

2 That for sub-sections (*3*) and (*4*) of the new section 7 embodied in section 10 of the Bill as amended the following be substituted, namely —

"(*3*) No child shall be actually employed in any factory for more than seven hours in any one day

"(*4*) Every child who is actually employed in any factory for six hours in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half an hour"

3 That in sub-section (*1*) of the new section 10 embodied in section 10 of the Bill as amended, for the words and figures "sub sections (*3*) and (*4*)", the word and figure "sub section (*4*)" be substituted

4 That the words "Subject to the control of the Governor General in Council" be inserted at the commencement of sub-section (*1*) of the new section 18 embodied in section 16 of the Bill as amended, and that for sub section (*2*) of the same section 18 the following be substituted, namely —

"(*2*) The Governor General in Council may from time to time make rules requiring occupiers of factories to furnish such returns, occasional or periodical, as may be necessary for the effectual carrying out of this Act"

5 That in sub-section (*2*) of the new section 20 embodied in section 18 of the Bill as amended, for the words "between fifty and twenty" the words "below fifty and not below twenty" be substituted

The Hon'ble MR MACKAY said —

"My Lord, it was with regret that I found that the Government had thought it necessary to bring in an amendment to the Bill as submitted by the Select Committee, which amendment will have the effect of withdrawing the eight hours option for children who work in shifts of not over four hours each with an interval of two hours between the shifts Seeing the age of children has been raised two years, I think the eight hours option recommended by the Select Committee might have been allowed to stand, but, looking to the remarks which have fallen from the Hon'ble Mr Hutchins on the subject, I am prepared to accept the amendment"

The Motion was put and agreed to

The Hon ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

MOORSHEDABAD BILL

The Hon'ble SIR ANDREW SCOBLE moved for leave to introduce a Bill to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad, Amir-ul-Omrah He said —

"Saiyid Munsur Ali, the last of the Nawabs Nazim of Moorshedabad, retired in 1880, and was succeeded by his son Ali Kadr, upon whom the hereditary title of Nawab Bahadoor of Moorshedabad was conferred in 1882. The terms under which Munsur Ali retired were arranged between him and the Secretary of State, but it was left to the Government of India to embody the details of the arrangement in a deed of settlement which should be accepted by his successor The discussion of these details has occupied a much longer time than was expected, and it was only last week that the deed was executed The object of the Bill which I now ask leave to introduce is to confirm and give effect to the provisions of this deed, which have been approved both by the Secretary of State and by the Nawab Bahadoor

"As the Nawab is, I regret to say, in a somewhat precarious state of health, he is particularly anxious that this Bill should be passed during the present sitting of the Council, and I shall therefore ask Your Excellency to suspend the rules, in order that it may be carried through the remaining stages on Saturday"

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also introduced the Bill

The Hon'ble SIR ANDREW SCOBLE also applied to His Excellency the President to suspend the Rules for the Conduct of Business

The President declared the Rules to be suspended

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill be taken into consideration at the next meeting of the Council

The Motion was put and agreed to

The Council adjourned to Saturday, the 21st March, 1891

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department

FORT WILLIAM,
The 23rd March, 1891

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Saturday, the 21st March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G., G M S I, G M I E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
The Hon'ble Lieutenant-General Sir G T. Chesney, K C B, C.S I., C.I.E, R E
The Hon'ble Sir A R. Scoble, Q C, K.C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S.I.
The Hon'ble Colonel R C B Pemberton, R E
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble H W Bliss, C I E.
The Hon'ble G H. P Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C I.E.
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

REPEALING AND AMENDING BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to repeal certain Obsolete Enactments and to amend certain other Enactments be taken into consideration He said —

"The schedules to this Bill have been carefully examined both in the Legislative Department and by the Select Committee, and Local Governments have been consulted, and their suggestions scrupulously followed, with regard to such enactments as relate more especially to the Provinces under their administration I think therefore that I may safely ask the Council to accept the Bill without fear that our desire to remove dead matter from the statute-book will lead to inconvenience or difficulty in the construction or administration of the law.

"So far as the Bill is an amending Bill there is only one matter which, I think, requires special reference. Under Bengal Regulation III of 1822, the distribution of business between the members of the Board of Revenue, and the confirmation of settlements of land-revenue, are left to be determined by the Governor General in Council This arrangement, suitable enough at the time when the Governor General was also Governor of Bengal, has become obviously inconvenient now that the direct administration of Bengal is no longer in the hands of the Government of India Advantage has therefore been taken of the opportunity afforded by this Bill to place the Local Government of Bengal on the same footing as other Local Governments, and to empower the Lieutenant-Governor to exercise the functions which properly belong to him in both these respects"

The Motion was put and agreed to.

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to.

INLAND STEAM-VESSELS ACT, 1884, AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend the Inland Steam-vessels Act, 1884, be taken approval, into consideration He said —

"When introducing this Bill I explained that its main object was to divide inland steam-vessels into three classes for certain purposes instead of into two classes as at present. This change in the law has met, I may say, with universal approval, and I need not dwell further on the subject.

"The Select Committee proposes to alter the words 'third class master' into 'serang' The change seems desirable, it is generally better to call men by the names which they actually bear than to invent new ones for them

"In one respect there has been some misapprehension, and, though the misapprehension has been largely allayed already, I may as well allude to the matter It has arisen in connection with section 28 (4). It has been said that it is quite unnecessary to make the masters and engineers referred to in that sub-section take out certificates under the Inland Steam-vessels Act, the certificates they already possess under other Acts and Regulations being a sufficient guarantee of their fitness As to this I would explain that the certificates they possess under other Acts may be a sufficient guarantee of fitness, but, for various reasons which I need not dwell on, it is impossible to withdraw those other certificates if the holders are guilty of misconduct when employed in an inland steam-vessel

"On this account it is proposed that such persons must also, if the Local Government so direct, possess a certificate under the Inland Steam-vessels Act, if they possess a certificate under the Inland Steam-vessels Act, it becomes possible in case of misconduct to withdraw that certificate and so to prevent the offender from again taking charge of an inland steam-vessel.

"This provision of the law need not be put in force in any Province where it is not required, and power is taken to make the grant of the certificate under the Inland Steam-vessels Act little more than a formality in the case of men who already possess the other certificates referred to When explained in this way, there is really no objection to sub-section (4) of section 28, and it serves a useful purpose"

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed

The Motion was put and agreed to

OUDH COURTS BILL.

The Hon'ble MR WOODBURN moved that the Report of the Select Committee on the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh and alter the Law with respect to Second Appeals and other matters in that Province be taken into consideration He said.—

"It was explained on the introduction of the Bill that its object was to strengthen the Court of the Judicial Commissioner of Oudh and to assimilate the law of appeal in civil suits in Oudh to that which obtains in other parts of India

"The alterations of the Bill in Select Committee have been few

"At the instance of the Judicial Commissioner and the Lieutenant-Governor, the hearing of civil appeals by the two Judicial Commissioners sitting together will ordinarily be limited to cases involving claims above Rs 10,000 in value, and power has been given to the Judicial Commissioner to recall a case which has been made over to the Additional Judicial Commissioner The Select Committee recommend that, when the two Judicial Commissioners have referred to the High Court a difference of opinion in a case respecting the confirmation of a sentence of death, power should be given to the Chief Justice, when he sees fit, to send the case to a Bench of the High Court instead of to a

single Judge The reference to the High Court in the case of such differences of opinion has been accepted by the Lieutenant-Governor as the solution best suited to the circumstances in which the Bill has been brought forward.

"Under the Act of 1879, when an appeal is preferred to the Judicial Commissioner from a judgment or order passed by him in any other capacity, or in which he has a personal interest, he was required to report the fact to the Local Government, which might transfer the case to the High Court or appoint an officer to be an Additional Judicial Commissioner for the disposal of the case Now that there are to be two Judicial Commissioners, it is simpler to provide that in any such case the appeal shall be heard by the other Judicial Commissioner

"The Bill needs no further remarks I should personally have been glad to see a larger measure for the better administration of justice in Oudh, but the people of the Province are to be congratulated on an adjustment which at least gives them what they have not hitherto had, a hearing in the final stage before two Judges in all capital cases and in all civil suits of importance or intricacy The civil litigation in a rich and prosperous province, characterized by large landed properties, is frequently of great pecuniary value, and, alike in the decision of these cases and in the confirmation of death sentences, the Judicial Commissioner's post has hitherto been one of such isolation as to make the duties of his office among the most anxious and arduous within my knowledge. In these he will now have, to his relief and to the great benefit of the province, the help of a permanent colleague"

The Hon'ble THE RAJA OF BHINGA said —

"The Bill as it stands at present has my cordial support But at the same time I respectfully beg to add that the establishment of a Chief Court would have been more satisfactory to the Taluqdars and legal practitioners of Oudh than the present arrangements With this observation I vote for the passing of the Bill"

The Motion was put and agreed to

The Hon'ble MR WOODBURN also moved that the Bill, as amended be passed

The Motion was put and agreed to

MOORSHEDABAD BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Bill to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad Amir-ul-Omrah, be taken into consideration

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill be passed

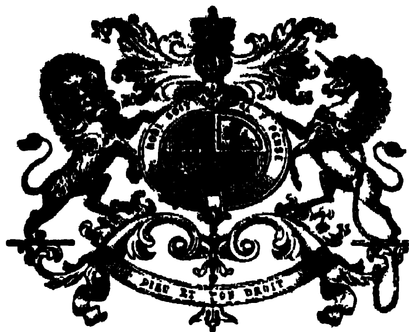
The Motion was put and agreed to

The Council adjourned *sine die*

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department

FORT WILLIAM,
The 23rd March, 1891

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The Gazette of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Oudh Courts Bill

Moorshedabad Bill

SUPPLEMENT No 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS —PUBLIC

Calcutta, the 23rd March, 1891

No 579.—Mr G W Forrest, of the Bombay Educational Department, is appointed to be Officer in charge of the Records of the Government of India, with effect from the 11th March, 1891.

The 25th March, 1891

No 625 —Under the provisions of section 9 of Statute 24 and 25 Vict, cap 67, the Governor-General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant Governor of the Punjab

ESTABLISHMENTS

The 23rd March, 1891

No 139.—Mr J P Hewett, of the Indian Civil Service, Deputy Secretary to the Government of India in the Home Department, is granted privilege leave for twenty days, with effect from the 30th instant

The 24th March, 1891

No 142 —Mr F S Growse is permitted to resign Her Majesty's Indian Civil Service, with effect from the 1st April, 1891, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

MEDICAL

The 25th March, 1891

No. 140—The services of Surgeon L J Pisani, Bengal Establishment, are placed temporarily at the disposal of the Public Works Department

The 26th March, 1891.

No 146—The services of Surgeon W R Edwards, M D, Bengal Establishment, are replaced at the disposal of the Military Department

No 148—The services of Surgeon A W D Leahy, Bengal Establishment, are placed temporarily at the disposal of the Government of Bengal

PORT BLAIR

The 23rd March, 1891

No 281—The services of Captain H B Thornhill, Deputy Superintendent, Port Blair, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 15th proximo

ECCLESIASTICAL

The 26th March, 1891

No 95—The Right Reverend E R Johnson, D D, Bishop of Calcutta and Metropolitan in India and the Island of Ceylon, has obtained leave on medical certificate for seven months, with effect from the 7th April, 1891, or the subsequent date on which he may avail himself of it

C J LYALL,
Secretary to the Government of India

SURVEYS

The 21st March, 1891

No 615—49-7-S—Mr W H Cole, M A, Deputy Superintendent in charge Computing Office, Survey of India Department, is granted furlough for one year, under Article 343 of the Civil Service Regulations, with effect from the 3rd April, 1891, or any subsequent date on which he may avail himself of it

The 26th March, 1891

No 628 S—Dr H Waith is appointed to be a Deputy Superintendent, 2nd grade, of the Geological Survey of India, with effect from the 10th January, 1891

AGRICULTURE

The 25th March, 1891

No 703—3-14-A—Mr J F Duthie, Director of the Botanical Department, Northern India, is granted furlough out of India for six months, with effect from the 1st May, 1891

FORESTS

The 26th March, 1891

No 421-F.—Consequent on the return from furlough of Colonel J E Campbell, B S C, Deputy Conservator of Forests, 1st grade, North-Western Provinces and Oudh, Mr J Nisbet, Officiating 1st grade Deputy Conservator, Burma, reverted to his substantive appointment of Deputy Conservator, 2nd grade, with effect from 19th January, 1891

E C BUCK,
Secretary to the Government of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—GENERAL

Calcutta, the 26th March, 1891

No 734—63-14-G—During the absence of the Government of India from Calcutta, the Assistant Surveyor General in charge of the Mathematical Instrument Department will have charge of that portion of Revenue and Agricultural Department which is left at Calcutta

FOREIGN DEPARTMENT

NOTIFICATIONS

Fort William, the 21st March, 1891

No 435-G—During the absence of the Governor-General in Council from Calcutta, the Under-Secretary to the Government of Bengal in the Judicial, Political, and Appointment Departments will have charge of that portion of the Foreign Department which is left in Calcutta

The 23rd March, 1891.

No. 1328-I.—Whereas the Governor-General in Council has and exercises full jurisdiction within those portions of the land forming the Bangalore Branch of the Madras Railway (including the land occupied by stations and outbuildings and for other purposes connected with the Railway) which lie within the territories of His Highness the Maharaja of Mysore,

And whereas the Chiefs of Morvi, Wankaner, Wadhwan, Lakhtar, Sayla, Muli, Dhrol and Rajkot, and the Talukdars of Gavridad and Kotharia, in Kathiawar, have ceded to the British Government the civil and criminal jurisdiction exercised by them within the lands which lie within their respective territories and are occupied by the Morvi State Railway (including the lands occupied by stations and out buildings and for all other Railway purposes, and the lands occupied by culverts or bridges over which the Railway passes), and whereas the Governor General in Council now possesses full jurisdiction within those lands,

And whereas the Rulers or Administrators of the other States mentioned in the second column of the schedule hereto annexed have ceded to the British Government full jurisdiction, or all the jurisdiction they possessed, within the lands which lie within their respective territories, or which lie within the parts of their respective territories mentioned or referred to in the third column of the said schedule, and are occupied, or may be hereafter occupied, by the Railways mentioned opposite their names, respectively, in the first column of the said schedule (including the lands occupied by stations and out-buildings and for other Railway purposes), and whereas the Governor General in Council now possesses full jurisdiction within those lands

In exercise of the jurisdiction referred to, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders —

I —The provisions, so far as they may be suitable, and as amended for the time being by subsequent enactments, of the Indian Railways Act, IX of 1890, shall apply to all the aforesaid lands

II —In exercise of the power conferred by section 16 of the said Indian Railways Act, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and rolling stock to be drawn or propelled thereby, on all railways occupying any of the aforesaid lands and for the time being used for the public carriage of passengers, animals or goods

III —The general rules for working open lines of Railway which were published under the Notification of the Government of India in the Public Works Department, No 299, dated the 13th September 1880, in the Gazette of India for 1880, Part I, page 450, shall, subject to the modifications shown in the second column of the schedule annexed to Public Works Department Resolution No 467 R T, dated the 15th August 1890, published in the Gazette of India for 1890, Part I, page 647, apply to all railways occupying any of the aforesaid lands, and for the time being used for the public carriage of passengers, animals or goods

IV —The general rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which were published under the Notification of the Government of India in the Public Works Department, No 180½, dated the 30th October, 1890, in the Gazette of India for 1890, Part I, page 795, shall apply to such portions of the railways

occupying any of the aforesaid lands as may for the time being be under construction.

V —In exercise of the power conferred by section 144 of the said Indian Railways Act, the Governor-General in Council is pleased to delegate to Local Governments, to the extent and subject to the conditions hereinafter specified, the following powers and functions which are now vested in him under the said Act; the powers and functions hereby delegated being liable to be revoked or varied, and the exercise and discharge thereof to be controlled, as the Governor-General in Council may from time to time think fit —

(1) *Sections 7, 9, and 11* —All the powers and functions of the Governor-General in Council, subject to the proviso that the exercise and discharge of such powers and functions will not entail any expenditure in excess of the general powers of sanction of the Local Government concerned

(2) *Section 48* —All the powers and functions of the Governor-General in Council, only in cases where the Railways concerned are under the control of one and the same Local Government

(3) *Seection 51, clauses (a), (b), (c), (d), and (e), and section 55* —All the powers and functions of the Governor-General in Council

(4) *Section 63.*—The power of determining the vernacular languages in which the maximum number of passengers to be carried in each compartment shall be exhibited.

(5) *Section 83* —The power of notifying the Magistrates and Police-officers to whom notices of Railway accidents are to be given.

VI —The Governments and authorities mentioned in the fourth column of the schedule hereto annexed shall be deemed, for the purposes of the said Indian Railways Act and of clause V of this Notification, to be the Local Governments in respect to such parts of the Railways mentioned opposite their names, respectively, in the first column of the said schedule, as are situate within the territories of the States mentioned opposite their names, respectively, in the second column of the said schedule

VII —The following Notifications of the Government of India in the Foreign Department are hereby cancelled —

No 4587-I, dated the 21st October 1887.

No 1145-I, dated the 22nd March 1888

No 2065-I, dated the 22nd May 1889, in so far as it refers to Notification No 1145-I, dated the 22nd March 1888.

VIII.—The following Notifications of the Government of India in the Public Works Department, sanctioning the use of locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby, are hereby cancelled, in so far as they relate to the portions of the Railways mentioned in the first column of the schedule hereto annexed which are situated in

the States mentioned opposite them, respectively, in the second column of that schedule —

No 265, dated the 18th June 1879
„ 10, dated the 10th January 1883
„ 212, dated the 3rd September 1884
„ 283, dated the 13th October 1885
„ 331, dated the 12th December 1885
„ 72, dated the 17th March 1886
„ 101, dated the 23rd March 1888
„ 203, dated the 4th July 1888
„ 208, dated the 6th July 1888
„ 261, dated the 7th September 1888
„ 42, dated the 28th January 1890

IX —The following Resolutions of the Government of India in the Public Works Department are hereby cancelled, in so far as they relate to the portions of the Railways mentioned in the first column of the schedule hereto annexed which are situated in the States mentioned opposite them, respectively, in the second column of that schedule —

No 88 R T, dated the 21st January 1886
„ 504 R T, dated the 21st May 1886
„ 724 R T, dated the 17th July 1886
„ 789 R T, dated the 2nd July 1887
„ 1009 R T, dated the 25th September 1888
„ 018 R T, dated the 28th November 1888
„ 69 R T, dated the 26th April 1889
„ 240 R T, dated the 14th June 1889
„ 353 R T, dated the 23rd July 1889
„ 512 R T, dated the 23rd September 1889
„ 703 R T, dated the 6th October 1890
„ 2 R T, dated the 3rd January 1891

THE SCHEDULE

1	2	3	4
Railway	State	Specified parts of the State within which jurisdiction has been ceded over Railway lands	Government or Authority deemed to be the Local Government
Bengal-Nagpur Railway	Khairagarh		The Chief Commissioner of the Central Provinces
Ditto	Nandgaon		Ditto
Ditto	Rewah		Ditto
Ditto	Gangpur	The eastern parts of the State	The Government of Bengal
Ditto	Khursawan		Ditto
Ditto	Seraikilla		Ditto
Bhavnagar Gondal Junagad Porbandar Railway (Dhoraji Porbandar Section)	Gondal		The Government of Bombay
Ditto	Navanagar		Ditto
Ditto	Porbandar		Ditto
Bombay, Baroda and Central India Railway	Bajana		Ditto
Ditto	Lakhtar		Ditto
Ditto	Patri		Ditto
Ditto	Wadhwan		Ditto
Delhi-Umballa-Kalka Railway	Kalsia		The Government of the Punjab
Ditto	Patiala		Ditto
Dhond-Manmad State Railway	Hyderabad	..	The Resident at Hyderabad
Great Indian Peninsula Railway	Ditto		Ditto
Ditto	Kurundwar	The villages of Baroti, Dudhani and Rupéwadi	The Government of Bombay

THE SCHEDULE—continued

1 Railway	2 State	3 Specified parts of the State within which jurisdiction has been ceded over Railway lands	4 Government or Authority deemed to be the Local Government
Indian Midland Railway—			
(1) Jhansi Agra Section	Dholpur		The Agent to the Governor General for Rajputana
Ditto	Datia		The Agent to the Governor General for Central India
Ditto	Gwalior		Ditto
(2) Jhansi Bhopal Itarsi Section	Bhopal		Ditto
Ditto	Gwalior		Ditto
Ditto	Khaniadhana		Ditto
Ditto	Kurwai		Ditto
Ditto	Orchha		Ditto
(3) Jhansi Cawnpore Section	Samthar		Ditto
(4) Jhansi Manickpur Section	Alipura		Ditto
Ditto	Garrauli		Ditto
Ditto	Orchha		Ditto
Ditto	Pahra		Ditto
Ditto	Paraon		Ditto
Jammu and Kashmir Railway	Jammu		The Resident in Kashmir
Kolhapur State Railway	Kolhapur		The Government of Bombay
	Miraj		Ditto
	Sángli		Ditto
Madras Railway	Hyderabad		The Resident at Hyderabad
Do (Bangalore Branch)	Mysore		The Resident in Mysore
Morvi State Railway	Dhrol		The Government of Bombay
Ditto	Gavindad		Ditto
Ditto	Kotharia		Ditto
Ditto	Lakhtar		Ditto
Ditto	Morvi		Ditto
Ditto	Muli		Ditto
Ditto	Rajkot		Ditto
Ditto	Sayla		Ditto
Ditto	Wadhwan		Ditto
Ditto	Wankaner		Ditto
The Railways comprised in the undertaking of the Nizam's Guaranteed State Railways Company	Hyderabad		The Resident at Hyderabad
North Western Railway (the Sind, Punjab and Delhi line)	Kapurthala		The Government of the Punjab
Ditto	Nabha		Ditto
Ditto	Patiala		Ditto
Rajputana Malwa Railway—			
(1) Cawnpore Achnera State Railway	Bhartpur		The Agent to the Governor General for Rajputana
(2) Holkar State Railway	Indore	The land to the south of the River Nerbudda	The Chief Commissioner of the Central Provinces
Ditto	Do	The land to the north of the River Nerbudda	The Agent to the Governor-General for Central India
(3) Neemuch-Nusseerabad State Railway	Gwalior		Ditto
Ditto	Meywar		The Agent to the Governor-General for Rajputana
Ditto	Tonk		Ditto
(4) Rajputana State Railway	Bhartpur		Ditto
Ditto	Jaipur		Ditto
Ditto	Kishangarh		Ditto
Ditto	Ulwar		Ditto
Ditto	Nabha		The Government of the Punjab
Ditto	Pataudi		Ditto
(5) Rewari Ferozepore Railway	Dujana		Ditto
Ditto	Faridkot		Ditto
Ditto	Jhind		Ditto

THE SCHEDULE—concluded

1	2	3	4
Railway	State	Specified parts of the State within which jurisdiction has been ceded over Railway lands	Government or Authority deemed to be the Local Government
Rajputana Malwa Railway—*contd*			
(5) Rewari Ferozepore Railway	Nabha		The Government of the Punjab
Ditto	Patiala		Ditto
(6) Sindhia Neemuch State Railway	Dhar		The Agent to the Governor General for Central India
Ditto	Gwalior		Ditto
Ditto	Indore		Ditto
Ditto	Jaora		Ditto
Ditto	Rutlam		Ditto
Ditto	Sailana		Ditto
(7) Western Rajputana State Railway	Baroda		The Government of Bombay
Ditto	Pahlanpur		Ditto
Ditto	Jodhpur		The Agent to the Governor General for Rajputana
Ditto	Serohi		Ditto
Southern Mahratta Railway—			
(1) Bijapur Branch	Akalkot	The villages of Khánápur Kegaon Budrukh Kegaon Khurd Sulai Jawalge and Tadval	The Government of Bombay
Ditto	Hyderabad		The Resident at Hyderabad
Ditto	Ramdrug	The villages of Asoti and Somankatti	The Government of Bombay
Ditto	Sánglı	The village of Lachan	Ditto
(2) Harihar Branch	Jamkhandi	The villages of Kamdoli, Kundgol, Pur, Sawshi and Sirur	Ditto
Ditto	Miraj (Junior)	The village of Gudgeri	Ditto
Ditto	Savanúr	The villages of Honnikop and Tondur	Ditto
(3) Mysore section	Mysore	The portion of land which lies between the centre of the Harihar Railway Bridge as measured from bank to bank and the north distant signal of the Harihar Railway Station	Ditto
(4) Poona Branch	Aundh	The villages of Bidhud Kundal and Virawde	Ditto
Ditto	Jamkhandi	The village of Shirawde	Ditto
Ditto	Kolhapur	The villages of Bambual Budihal, Chinchli, Hubarhatti Mavinhuda Morab, Nagral and Ráybág	Ditto
Ditto	Kurundwad (Senior)	The villages of Angal and Budhihál	Ditto
Ditto	Kurundwad (Junior)	The villages of Dawunkutti Majgaum, Sulga and Yellur	Ditto
Ditto	Miraj (Senior)	The villages of Miraj Narvad and Waddi	Ditto
Ditto	Miraj (Junior)	The village of Budgaon	Ditto
Ditto	Phaltan	The villages of Adarki Khurd, Hingangaon Kapadgaon, Koparde, Salpa and Tambwe	Ditto
Ditto	Sángli	The villages of Chandur Dudhondi, Ghogav, Jhad Shahápur Kalkhamb Karnol, Khangav Budrukh Khangav Khurd, Mhaisal, Nandre, Sángli, Tumbarguddi, Tupari, Ugar Khurd and Yadalbhavihatti	Ditto

No. 1830-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Civil and Military Station of Bangalore the provisions,

so far as they may be suitable, and as amended for the time being by subsequent enactments, of the Indian Railways Act, IX of 1890, subject to the modification that references to a Local Government shall be construed as referring to the Resident in Mysore

2 In exercise of the power conferred by section 144 of the said Indian Railways Act, the Governor-General in Council is pleased to delegate to the Resident in Mysore, to the extent and subject to the conditions hereinafter specified, the following powers and functions which are now vested in him under the said Act, the powers and functions hereby delegated being liable to be revoked or varied, and the exercise and discharge thereof to be controlled, as the Governor-General in Council may from time to time think fit —

(1) *Sections 7, 9, and 11* —All the powers and functions of the Governor-General in Council, subject to the proviso that the exercise and discharge of such powers and functions will not entail any expenditure in excess of the general powers of sanction of the Resident

(2) *Section 48* —All the powers and functions of the Governor-General in Council, only in cases where the Railways concerned are under the control of the Resident

(3) *Section 51, clauses (a), (b), (c), (d), and (e), and section 55* —All the powers and functions of the Governor-General in Council

(4) *Section 63* —The power of determining the vernacular languages in which the maximum number of passengers to be carried in each compartment shall be exhibited

(5) *Section 83* —The power of notifying the Magistrates and Police-officers to whom notices of Railway accidents are to be given

3 The Notification of the Government of India in the Foreign Department, No 2252-I, dated the 7th August 1883, is hereby cancelled, in so far as it relates to the Indian Railway Act, IV of 1879.

No. 1332-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Hyderabad Assigned Districts the provisions, so far as they may be suitable, and as amended for the time being by subsequent enactments, of the Indian Railways Act, IX of 1890, subject to the modification that references to a Local Government shall be construed as referring to the Resident at Hyderabad

2 In exercise of the power conferred by section 144 of the said Indian Railways Act, the Governor-General in Council is pleased to delegate to the Resident at Hyderabad, to the extent and subject to the conditions hereinafter specified, the following powers and functions which are now vested in him under the said Act; the powers and functions hereby delegated being liable to be revoked or varied, and the exercise and discharge thereof to be controlled, as the Governor-General in Council may from time to time think fit —

(1) *Sections 7, 9, and 11* —All the powers and functions of the Governor-General in Council, subject to the proviso that the exercise and discharge of such powers and functions will not entail any expenditure in excess of the general powers of sanction of the Resident.

(2) *Section 48* —All the powers and functions of the Governor-General in Council, only in cases where the Railways concerned are under the control of the Resident

(3) *Section 51, clauses (a), (b), (c), (d), and (e), and section 55* —All the powers and functions of the Governor-General in Council

(4) *Section 63* —The power of determining the vernacular languages in which the maximum number of passengers to be carried in each compartment shall be exhibited

(5) *Section 83* —The power of notifying the Magistrates and Police-officers to whom notices of Railway accidents are to be given

3 The Notification of the Government of India in the Foreign Department, No 136 I J, dated the 10th June 1879, is hereby cancelled

No. 1334-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Cantonment of Secunderabad the provisions, so far as they may be suitable, and as amended for the time being by subsequent enactments, of the Indian Railways Act, IX of 1890, subject to the modification that references to a Local Government shall be construed as referring to the Resident at Hyderabad

2. In exercise of the power conferred by section 144 of the said Indian Railways Act, the Governor General in Council is pleased to delegate to the Resident at Hyderabad, to the extent and subject to the conditions hereinafter specified, the following powers and functions which are now vested in him under the said Act, the powers and functions hereby delegated being liable to be revoked or varied, and the exercise and discharge thereof to be controlled, as the Governor-General in Council may from time to time think fit —

(1) *Sections 7, 9, and 11*—All the powers and functions of the Governor-General in Council, subject to the proviso that the exercise and discharge of such powers and functions will not entail any expenditure in excess of the general powers of sanction of the Resident

(2) *Section 51, clauses (a), (b), (c), (d), and (e), and section 55*—All the powers and functions of the Governor-General in Council

(3) *Section 63*—The power of determining the vernacular languages in which the maximum number of passengers to be carried in each compartment shall be exhibited

(4) *Section 83*—The power of notifying the Magistrates and Police-officers to whom notices of Railway accidents are to be given.

3 The Notification of the Government of India in the Foreign Department, No 171 I J, dated the 10th July 1879, is hereby cancelled

No. 1336-*I*.—Whereas the Chiefs of Morvi, Wankaner, Wadhwan, Lakhtar, Sayla, Muli, Dhrol and Rajkot, and the Talukdars of Gavridad and Kothara, in Kathiawar, have ceded to the British Government the civil and criminal jurisdiction exercised by them within the lands which lie within their respective territories and are occupied by the Morvi State Railway (including the lands occupied by stations and out-buildings and for all other Railway purposes, and the lands occupied by culverts or bridges over which the Railway passes),

And whereas the Rulers of the other States mentioned in the second column of the schedule hereto annexed have ceded to the British Government full jurisdiction, or all the jurisdiction they possessed, within the lands which lie within their respective territories and are occupied, or may be hereafter occupied, by the Railways mentioned opposite their names, respectively, in the first column of the said schedule (including the lands occupied by stations and out-buildings and for other Railway purposes),

And whereas the Governor-General in Council now possesses full jurisdiction within all the aforesaid lands

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to declare that the provisions, so far as they may be suitable, and as amended for the time being by subsequent enactments, of the following Acts shall apply to the aforesaid lands, namely —

The Indian Post Office Act, XIV of 1866

The Indian Contract Act, IX of 1872

The Indian Telegraph Act, XIII of 1885

THE SCHEDULE

1	2
Railway	State
Bhavnagar-Gondal Junagad-Porbandar Railway (Dhoraji-Porbandar Section)	Gondal
Ditto ditto	Navanagar
Ditto ditto	Porbandar
Bombay, Baroda and Central India Railway	Bajana
Ditto ditto	Lakhtar
Ditto ditto	Patri
Ditto ditto	Wadhwan.
Indian Midland Railway—	
(1) Jhansi-Agra Section	Datia
Ditto	Dholpur.
Ditto	Gwalior
(2) Jhansi-Bhopal-Itarsi Section	Bhopal
Ditto ditto	Gwalior
Ditto ditto	Khaniadhana
Ditto ditto	Kurwai
Ditto ditto	Orchha
(3) Jhansi-Cawnpore Section	Samthar.
(4) Jhansi-Manickpur Section	Alipura
Ditto ditto	Garrauli
Ditto ditto	Orchha
Ditto ditto	Pahra
Ditto ditto	Taraon
Morvi State Railway	Dhrol
Ditto	Gavridad
Ditto	Kotharia
Ditto	Lakhtar
Ditto	Morvi
Ditto	Muli
Ditto	Rajkot
Ditto	Sayla
Ditto	Wadhwan
Ditto	Wankaner
Rajputana-Malwa Railway—	
(1) Cawnpore-Achnera State Railway	Bhartpur
(2) Holkar State Railway	Indore, to the north of the River Nerbudda
(3) Neemuch-Nusseerabad State Railway	Gwalior.
Ditto ditto	Meywar.
Ditto ditto	Tonk
(4) Rajputana State Railway	Bhartpur
Ditto	Jaipur
Ditto	Kishengarh
Ditto	Ulwar
(5) Sindhia-Neemuch State Railway	Dhar
Ditto ditto	Gwalior
Ditto ditto	Indore
Ditto ditto	Jaora
Ditto ditto	Rutlam
Ditto ditto	Sailana
(6) Western Rajputana State Railway	Baroda
Ditto ditto	Jodhpur
Ditto ditto	Pahlanpur
Ditto ditto	Serohi

The 24th March, 1891

No 439 G—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr J Fortune as Consul for Belgium at Madras

No. 442-G—Captain W E Evans-Gordon, Staff Corps, Officiating Political Agent of the 3rd class, is posted as British Joint-Commissioner at Leh and *ex-officio* Assistant to the Resident in Kashmir, with effect from the 1st March, 1891

No 575-E.—The following Notification by the Government of Bombay, which appeared in the *Bombay Gazette* of the 19th March, 1891, is published for information —

Notification No 1805, dated the 18th March, 1891

In exercise of the power conferred by Section 3 of the Scheduled Districts Act, 1874, the

Governor in Council is pleased, with the previous sanction of the Governor-General in Council, to declare that the Parsee Marriage and Divorce Act (XV of) 1865, as amended by subsequent Acts of the Governor-General in Council, and Act XXI of 1865 (*an Act to define and amend the law relating to Intestate Succession among the Parsees*) are in force in the Settlement of Aden and its dependencies, inclusive of the villages of Shaikh Othman, Imad and Hiswah, the Island of Perim and Little Aden

The 25th March, 1891

No 455 G—Surgeon R Ross, Indian Medical Service (Madras), Garrison Surgeon at Bangalore, is appointed to officiate, temporarily, as Residency Surgeon at Bangalore, in addition to his other duties, with effect from the 20th March, 1891, or the date on which he may relieve Surgeon C M Thompson, M B, Indian Medical Service (Madras), whose services are replaced at the disposal of the Government of Fort St George

No 1360-I.—In exercise of the powers conferred by section 8 of the Indian Stamp Act, I of 1879, as applied to the Hyderabad Assigned Districts by Foreign Department Notification No 114 I J, dated the 4th June, 1879, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to direct that the provisions of Finance and Commerce Department Notification No 5136, dated the 27th October, 1890, issued under the aforesaid section, shall apply to the Hyderabad Assigned Districts

The 26th March, 1891

No 460 G—The following officiating appointments were made in the 1st Regiment, Central India Horse, from the 19th December, 1890, to the 26th February 1891, consequent on the appointment of Major H A Vincent to officiate as Commandant of the Central India Horse, under Foreign Department notification, No 187-G, dated the 3rd February, 1891 —

Captain J B Edwards, 3rd Squadron Commander, and Officiating 2nd Squadron Commander, to officiate as 2nd-in-Command

Lieutenant C V F Townshend, Squadron Officer, and Officiating 3rd Squadron Commander, to officiate as 2nd Squadron Commander in addition to his own duties

Lieutenant A P Browne, Squadron Officer, to officiate as 3rd Squadron Commander

Lieutenant I M Ward, Officiating Squadron Officer, to officiate as 4th Squadron Commander

Consequent on the departure of Lieutenant A P Browne on leave out of India Captain J B Edwards and Lieutenant I M Ward held, from the 11th January, 1891, the officiating appointments specified above, in addition to their own duties

No. 462 G.—Captain C Herbert, Staff Corps, Political Assistant of the 1st class, is, on return from furlough, posted as First Assistant to the Governor-General's Agent in Rajputana and Chief Commissioner of Ajmere-Merwara, with effect from the date of assuming charge

No 464 G—Mr O V Bosanquet, C S, Officiating Political Assistant of the 3rd class, is granted privilege leave, for three months, with effect from the 1st April, 1891, or the subsequent date on which he may avail himself of the leave

No. 466 G—Lieutenant C H Pritchard, Staff Corps, Officiating Political Assistant of the 2nd class, is posted as Second Assistant to the Resident at Hyderabad and Assistant Secretary for Berar, during the absence of Mr O V Bosanquet, C S, or until further orders

No. 468-G—Captain C G F Fagan Staff Corps, is appointed to officiate as a Political Assistant of the 3rd class, and as Assistant to the Resident, and to the General Superintendent of Operation for the Suppression of Thagi and Dakaiti, at Hyderabad, with effect from the date of assuming charge

No 475-G—Ressaidar Abdur Rahman Khan, 2nd Regiment, Central India Horse, is promoted to the rank of Risaldar, with effect from the 1st January, 1891, *vice* Burmadin, Bahadur," invalided

No 478-G.—Second-Lieutenant H A Lash, Devonshire Regiment, Officiating Squadron Officer (on probation), 1st Regiment, Central India Horse is granted leave to Bombay, for three months, to study the Native languages, with effect from the 1st March, 1891, or date of departure

No 482 G—Major J H Sadler, Staff Corps, First Assistant to the Governor General's Agent at Baroda, is, on return from privilege leave, appointed to officiate as a Political Agent of the 3rd class, and is posted as Political Officer with the ex-Amir Muhammad Yakub Khan of Kabul with effect from the date of assuming charge

No 1363-I—The Governor General in Council is pleased to appoint the Superintendent of the Tributary Mehals of Orissa, for the time being, to exercise the powers of a Political Agent under Chapters IV and V of the Foreign Jurisdiction and Extradition Act XXI of 1879, for the States of Mourbhanj, Keonjhur, Dhenkanal, Nayagarh, Hindole, Talcher, Ranpur, Narsingpur, Nilgiri, Khondpara, Boad, Baramba, Athmullik, Daspalla, Pal Lehara, Athgarh, and Tigiria

No 588-E.—With reference to the Foreign Department's Notification No 1943-I, dated the 16th September, 1890, the following appointments are made, consequent on the reversion, to his substantive post of Inspector of Police at Quetta, of Ahmad Yar Khan Second Extra Assistant Commissioner in Zhob —

Maulvi Abdul Rahim, Native Assistant at the Khojak, to be an Extra Assistant Commissioner in Baluchistan, on probation, with effect from the date of assuming charge, *vice* Ahmad Yar Khan Maulvi Abdul Rahim is posted as Second Extra Assistant Commissioner to Zhob

Abdul Rahman, Sarishtadar in the Office of the Political Agent, Quetta, to be Native Assistant to the Agent to the Governor-General in Baluchistan, on probation, with effect from the date of assuming charge *vice* Maulvi Abdul Rahim Abdul Rahman is posted as Native Assistant to the Khojak

W J CUNINGHAM,

Offg Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS

Calcutta, the 25th March, 1891

No 1227.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India*

February 1891 (Lakhs of Rupees)

[For the explanation of these heads see *Gazette of India*, dated 22nd December 1883, Part I page 497]	IN FEBRUARY		TO END OF FEBRUARY		WHOLE YEAR	
	1890-91	1889 90	1890 91	1889 90	REVISED, 1890 91	Actuals, 1889 90
Civil Revenue						
Land Revenue (including Land Revenue due to Irrigation)	2,54	2,80	19,02	19 45	24 64	24 67
Opium	62	61	7,26	7 98	7,88	8 58
Salt	71	64	7,74	7,45	8,45	8 19
Stamps	31	36	3,70	3 71	4,10	4,09
Excise	33	34	4 38	4 37	4,92	4,89
Provincial Rates	30	32	3 02	2,98	3 47	3,41
Customs	21	18	1,51	1,28	1,72	1,51
Assessed Taxes	9	9	1,39	1,38	1,49	1,48
Forest (Madras and Bombay only)	6	5	42	38	50	47
Registration	3	3	34	32	37	35
Tributes from Native States	7	7	57	57	76	78
Other Civil Revenue	32	37	3,05	2 99	3 68	3,58
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT GROSS	5 59	5 86	52,38	52,86	61 98	62 00
Civil Expenditure						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 52	— 50	— 4,19	—3,93	— 4,33	— 4 13
Opium	— 0	— 5	— 2,14	—1 59	— 2 19	— 1,10
Other Civil Expenditure	— 1,76	— 1,82	— 19,53	—19,39	— 23,43	— 23,48
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT GROSS	— 2,34	— 2,37	— 25 86	—24,91	— 29,95	— 29 21
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions]						
Post Office (Net + Receipts more, —Receipts less, than issues)	+ 2	— 2	+ 36	+ 1	+ 62	+ 21
Forest, Marine (Net as above)		+ 2	+ 17	+ 30	+ 22	+ 27
Guaranteed and Subsidized Railways (Net as above)	+ 39	+ 38	+ 3,56	+3,73	+ 3,86	+ 4 01
Do Repayment of surplus profits, &c			— 47	— 44	— 48	— 45
Military Receipts	+ 2	+ 5	+ 45	+ 56	+ 65	+ 69
Military Issues	— 1,19	— 1,27	— 12,88	—12,91	— 14,15	— 14,37
Telegraph Receipts	+ 5	+ 6	+ 56	+ 57	}— 3	{+ 63
Do Issues	— 6	— 5	— 60	— 58		{— 66
Public Works Department—						
State Railways Receipts	+ 92	+ 69	+ 8,56	+ 8 15	}+ 2,00	{+ 9,10
,, ,, Issues	— 63	— 61	— 6,99	—7 18		{— 7,52
East Indian Railway Receipts	+ 38	+ 32	+ 3,50	+3,56	}+ 2,74	{+ 3,92
,, ,, ,, Issues	— 7	— 10	— 1,10	—1,32		{— 1,16
Ordinary Branches Receipts	+ 27	+ 24	+ 2 00	+1 89	}— 5,32	{+ 2,13
,, ,, Issues	— 65	— 64	— 6,33	—6,21		{— 7,30
TOTAL NON CIVIL DEPARTMENTS	— 55	— 93	— 9,21	—9 87	— 9,89	— 11,10
Civil Debt and Remittance Transactions						
Permanent Debt and Special Loans (Net + Receipts more, —Receipts less, than payments)		...	— 1	+ 1,88	— 2	+ 1,88
Mint Certificates and Bullion Advances (Net as above)	— 18	+ 23	+ 1	+ 20	— 9	+ 6
Exchange on Remittance Accounts	— 64	— 41	— 4,09	— 5,78	— 5,00	— 6,62
Council Bills paid (including Telegraphic) at R10 per £	— 86	— 87	— 11,56	— 13,81	— 14,76	— 15,67
Other Debt heads (Net as above)	+ 3	— 32	— 21	— 39	— 22	+ 11
TOTAL DEBT AND REMITTANCE TRANSACTIONS .	— 1,05	— 1,37	— 15,86	— 17,90	— 20,09	— 20,24
GRAND TOTAL RECEIPTS AND ISSUES .	+ 1,05	+ 1,19	+ 1,45	+18	+ 2,05	+ 1,45
Opening Cash Balance in Treasuries and Presidency Banks	15,15	12,29	14,75	13,30	14,75	13,30
Closing Cash Balance in Treasuries and Presidency Banks	16 20	13,48	16,20	13,48	16,80	14,75

LEAVE AND APPOINTMENTS

The 24th March, 1891

No 1182.—Babu Wooma Churn Doss, Deputy Comptroller, Post Office, is granted privilege leave for two months and thirteen days from the 16th April, 1891, or such subsequent date as he may avail himself of it

No 1205—Mr R Nathan, C S, is appointed to class IV of the Enrolled List substantively *pro tempore*, with effect from the 16th March, 1891

No 1206—Mr W P Symonds, Post Master General, Bombay, is granted furlough for eight months, with effect from the 9th April, 1891, or such subsequent date as he may avail himself of it

The 26th March, 1891

No 1267—Mr M N Bhattacharya, Assistant Comptroller, Burma, is granted privilege leave for two months, with effect from 1st April, 1891.

Mr A Saravanum, Superintendent in the Office of the Comptroller, Burma, is appointed to act as a Supernumerary Chief Superintendent, during Mr Bhattacharya's absence on privilege leave

No 1229

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

STATISTICS AND COMMERCE

COMMERCE AND TRADE

NATIVE PASSENGER SHIPS

RESOLUTION

Calcutta, the 26th March 1891

Read—

Report of the Commission appointed under the Resolution of the Government of India, in the Finance and Commerce Department, Nos 4910 and 5605, dated the 16th October and 29th November 1890, respectively, to enquire into certain questions touching the administration of the Native Passenger Ships Act

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The Governor General in Council desires to record his appreciation of the manner in which the work for which they were appointed has been done by the President and Members of the Commission The enquiry involved much labour and trouble It has been carefully conducted and the Members are unanimous in their conclusions and report. The Government of India hope that the thorough investigation which has now been made will have the effect of finally settling the questions that led to the appointment of the Commission

2 The report will now be referred to the Governments of Madras, Bombay and Bengal, and the Chief Commissioner of Burma, and to the Chambers of Commerce, Calcutta, Bombay and Madras, for an expression of their opinions on the conclusions arrived at by the Commission and for any remarks they may wish to make in respect of the amendments of the law and of the rules under the law suggested by the Commission

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ORDER—Ordered, that copy of the foregoing Resolution be forwarded to Surgeon-Major A S Lethbridge, M D, C S.I, to each of the Members of the Commission, to the Governments of Madras, Bombay and Bengal, and the Chief Commissioner of Burma, and to the Bengal, Bombay and Madras Chambers of Commerce

Also, that the Resolution and the Report be published in the *Gazette of India*

J F FINLAY,

MILITARY DEPARTMENT

Fort William, the 27th March, 1891

APPOINTMENTS

ADJUTANT-GENERAL'S DEPARTMENT

No 290—Captain G M Bullock, Station Staff Officer 1st class, Sialkot, to be a Deputy Assistant Adjutant-General on the Establishment, *vice* Captain J Sherston, D S O Dated 16th March, 1891

ARMY STAFF

No. 291—Captain G C Dowell, Royal Artillery, to be Adjutant to the Officer Commanding Royal Artillery, Hazara Field Force

ORDNANCE DEPARTMENT

No 292—Colonel T Walker, R A, Superintendent, Gun Carriage Factory, Bombay, to be Inspector-General of Ordnance, Madras Circle,

Captain S G D Smith, R A, Ordnance Officer, 3rd class, to be Superintendent of the Gun Carriage Factory, Bombay,

with effect from the 15th March, 1891, *vice* Lieutenant-General H McLeod, R A, who vacated his appointment on that date, consequent on promotion to Lieutenant General

PERSONAL STAFF

No 293—The following appointment has been made on the personal staff of His Excellency the Commander-in-Chief in India —

Lieutenant W T Furse, Royal Horse Artillery, to be Aide-de-Camp, *vice* Brevet Lieutenant-Colonel I S M Hamilton Dated 1st March, 1891

QUARTERMASTER GENERAL'S DEPARTMENT

No 294—Captain G V Kemball, Royal Artillery, to be Deputy Assistant Quartermaster General for Mobilization Dated 11th March, 1891

STAFF CORPS

No. 295—The undermentioned officers appointed by the Secretary of State for India, to be probationers for the Indian Staff Corps, are posted to the Madras Army, with effect from the dates of their arrival in India —

Second Lieutenant L J G Lavie, North Staffordshire Regiment
Lieutenant A Moore, Connaught Rangers
Second Lieutenants—
A E Dallas, Liverpool Regiment
E W Keily, Connaught Rangers
P Greig, South Staffordshire Regiment
A, V Alexander, Royal Irish Regiment
P G W Eckford, Royal Irish Regiment
Lieutenant C L Haldane, West Yorkshire Regiment
Second Lieutenant A W. N Raven, South Staffordshire Regiment

No 296—Lieutenant Charles Rattray, Devonshire Regiment, officiating Wing Officer, 12th (The Kelat-i Ghilzai) Regiment of Bengal Infantry, is admitted to the Staff Corps from the 27th February, 1890, subject to confirmation by the Secretary of State for India

NATIVE ARMY

No 297—The following direct appointment is made, with effect from the date of joining —

33rd (Punjab) Regiment of Bengal Infantry

Naik Abdul Hakk, of the 28th (Punjab) Regiment of Bengal Infantry, to be Jemadar, on probation, to fill an existing vacancy

FURLOUGH AND LEAVE

No 298—The undermentioned officers are granted furlough out of India —

Colonel H P Peacock, Cavalry Political Agent, 1st class, officiating Resident, 2nd class, officiating Resident, Jeypore, (p a) for eight months under rule IX of the regulations of 1868
Captain H S King, Royal Engineers, Company Commander, Corps of Bengal Sappers and Miners, (u p a) for six months under rule XI of the regulations of 1868
Surgeon-Major D D Cunningham, M B, Medical College, Calcutta, (p a) for six months under rule IX of the regulations of 1868
Surgeon Major A Crombie, M D, Surgeon Superintendent, Presidency General Hospital, Calcutta, (p a) for seven months, under rule IX of the regulations of 1868

No 299—Lieutenant W A Harrison, Royal Engineers, Assistant Engineer, 1st grade, Military Works Department, is granted leave out of India (p a), for six months under the leave rules applicable to officers of the British Army serving in India

No 300—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty —

Colonel G T Halliday, Cavalry, Commandant 16th Regiment of Bengal Cavalry, for five months Pension service—33rd year commenced 30th January, 1891
Colonel W A Lawrence, Staff Corps, Commandant 17th Regiment of Bengal Cavalry, for six months Pension service—31st year commenced 9th June, 1890
Captain W G Mansel, Staff Corps, Wing Commander, 8th Regiment of Bengal Infantry, for one year Pension service—20th year commenced 30th December, 1890
Captain C G F Edwards, Staff Corps Squadron Commander, 5th Punjab Cavalry, Punjab Frontier Force, for one year Pension service—12th year commenced 13th August, 1890
Captain E W Codrington, Staff Corps, Wing Officer and Adjutant, 3rd Sikh Infantry, Punjab Frontier Force, for one year Pension service—12th year commenced 14th January, 1891
Lieutenant H Trevor, Staff Corps, Wing Officer, 15th (The Ludhiana Sikh) Regiment of Bengal Infantry, for one year Pension service—11th year commenced 22nd January, 1891
Lieutenant R R Renton, Staff Corps, Wing Officer and Adjutant, 18th Regiment of Bengal Infantry, for one year Pension

service—8th year commenced 30th January, 1891

Lieutenant C T A Searle, Staff Corps, Wing Officer and Quartermaster, 36th (Sikh) Regiment of Bengal Infantry, for one year Pension service—7th year commenced 20th January, 1891

Lieutenant A Wallace-Dunlop, Staff Corps, Wing Officer, 23rd (Punjab) Regiment of Bengal Infantry (Pioneers), for one year Pension service—6th year commenced 16th February, 1891

No 301—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps, the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India —

Lieutenant-Colonel C Egan, Staff Corps, Remount Agent for Native Cavalry North-Western Provinces, for one year Pension service—27th year commenced 24th January, 1891

Lieutenant C H Davies, Staff Corps, Wing Officer, 1st Battalion, 5th Gurkha (Rifle) Regiment, Punjab Frontier Force, for one year Pension service—6th year commenced 29th August, 1890

No 302—Sub Conductor J Carter, Commissariat-Transport Department, is granted leave out of India (p a) for one year under Article 920F, Army Regulations, India, vol I, part I, the specified period to count from the date of being struck off duty

No 303—The undermentioned officers are granted leave to proceed out of India on medical certificate under Article 920 F, Army Regulations, India, vol I, part I, the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India —

Sub-Conductor T Reilly, Assistant Barrack-master, Military Works Department, for one year This cancels G G O No. 245 of 1891

Sub Conductor R Dooley, Commissariat-Transport Department, for one year

Sub-Conductor A A Cole, Chief Warder, Military Prison, Fort William, for one year

No 304—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India —

Colonel H M Repton, Staff Corps, Deputy Commissioner, 2nd class, Central Provinces, (m c.) for six months

Lieutenant Colonel W P Harrison, General List, Infantry, Deputy Commissioner, 3rd grade, North-Western Provinces and Oudh, (m c) for six months

Captain C C Anderson, Staff Corps, Wing Officer, 26th (Punjab) Regiment of Bengal Infantry, (p a) for one year

No 305—Lieutenant S H Powell, Royal Engineers, Assistant Engineer, 1st grade, Military Works Department, is granted an extension of leave, from 16th October to 28th December, 1890

No 306—Sub-Conductor A Learmouth, Supervisor, 1st grade, Public Works Department, North-Western Provinces and Oudh, was on leave in India (m c) from 4th April to 28th May, 1889, under rule X of the regulations of 1875

MEDICAL DEPARTMENT

OFFICERS

No 307—The following extract paragraph 1 of a letter from the Secretary of State for India, No 32, dated the 26th February, 1891, is published for general information —

The undermentioned probationers for the Indian Medical Service, having completed a course of instruction at the Army Medical School and being reported qualified, have been appointed Surgeons on the Bengal Establishment —

James Muir Crawford

John William Wolfe.

Bawa Jiwan Singh

Hugh Robert Campbell Barber

Charles Henry James

Frederick O'Kinealy

Christopher Clemons Cassidy

Arthur William Tremінhere Buist-Sparks

Their commissions will be dated 31st January 1891, the day of their passing out of the Army Medical School, from which date will also reckon their service for pension

PROMOTIONS

No 308—Under the provisions of the Royal Warrant of the 10th November, 1881, the name of Major-General Sir H H Gough, K C B, V C, Staff Corps, is placed on the list of Lieutenant-Generals on the Indian Gradation List, in consequence of the transfer to the Unemployed Supernumerary List on the 6th February 1891, of Lieutenant-General I G Kennedy, C B, Staff Corps

No 309—The following promotion is made, subject to Her Majesty's approval —

STAFF CORPS

To be Major

Captain and Brevet-Major Henry Napier McRae 25th March, 1891

NATIVE ARMY

No 310.—*1st Bengal Cavalry*—

Jemadar Shaikh Karam Rasul to be Ressaidar, and Kot-Dafadar Abdullah Khan to be Jemadar, *vice* Mubarak Ali Khan, transferred to the pension establishment, with effect from the 16th February, 1891

No 311.—*9th Bengal Lancers*—

In G G O Nos 86 of 1886 and 272 of 1887 *for* Mahomed Mobáraz Khan *read* "*Malik* Muhammad Mubáraz Khan"

No 312—*18th Bengal Lancers*—

Ressaidar Sapuran Singh to be Risaldar, Jemadar Ali Gauhar Khan to be Ressaidar, and Kot-Dafadar Sherbaz Khan to be Jemadar, *vice* Fateh Khan, transferred to the pension establishment, with effect from the 2nd February, 1891

No 313—*4th (Prince Albert Victor's) Regiment of Bengal Infantry*—

Havildar Jagannáth Misir to be Jemadar, *vice* Gokul Parshád Dube, transferred to the pension establishment, with effect from the 7th January, 1891.

No 314—*6th Regiment of Bengal (Light) Infantry*—

Havildar Mákhan Singh to be Jemadar, *vice* Mahábal Singh, promoted, with effect from the 1st December, 1890

No 315—*16th (The Lucknow) Regiment of Bengal Infantry*—

Havildar Faríd Khan, from the 13th (The Shekhawati) Regiment of Bengal Infantry, to be Jemadar, *vice* Mirza Farzand Beg, transferred to the pension establishment, with effect from the date of transfer

No 316—*1st Battalion, 3rd Gurkha (Rifle) Regiment*—

Jemadars Tula Gurúng and Karbir Kan to be Subadars, and Color-Havildars Bhagatbir Thápa and Amar Singh Sahi to be Jemadars, *vice* Hanuman Singh Thápa and Bikram Thápa, transferred to the 2nd Battalion, 3rd Gurkha (Rifle) Regiment,

Color-Havildar Kusal Singh Burathoki and Havildar Balbir Rána to be Jemadars, *vice* Kaliram Burathoki and Devdas Gurung, transferred to the 2nd Battalion, 3rd Gurkha (Rifle) Regiment,

Havildar Harakbir Gurung to be Jemadar, *vice* Partab Gurung, transferred to the 2nd Battalion, 3rd Gurkha (Rifle) Regiment,

with effect from the 1st March, 1891

PUNJAB FRONTIER FORCE

No 317—*1st Punjab Infantry*—

Jemadar Juma Khan to be Subadar, and Havildar Mad Mir to be Jemadar, to complete the establishment, with effect from the 1st October, 1890

Jemadar Hari Singh to be Subadar, and Havildar Sundar Singh to be Jemadar, *vice* Mauladin, deceased, with effect from the 27th January, 1891

RETIREMENTS

No 318—Colonel James Ludlow Ferris, Staff Corps, is permitted to retire from the service, with effect from the 10th May, 1891, subject to Her Majesty's approval

No 319—Brigade-Surgeon George Massy, Civil Surgeon, Amritsar, has been permitted by the Secretary of State for India to retire from the service, with effect from the 1st April, 1891, subject to Her Majesty's approval

VOLUNTEER CORPS

APPOINTMENTS

No 320—*Surma Valley Light Horse*—

Mr Thomas Simpson Mulligan to be Second-Lieutenant, with effect from the 17th January, 1891, *vice* Walker, promoted

No 321—*Thomason College Volunteer Rifle Corps*—

Colonel Francis David Millett Brown V C, Staff Corps, to be Commandant, *vice* Colonel Brandreth, resigned

No 322—*Chittagong Volunteer Rifle Corps*—

William Benjamin Oldham, Esquire, to be Major-Commandant, *vice* Major Lyall, transferred to the supernumerary list

No 323—*Midland Railway Volunteer Rifles*—

The following appointments are made to complete establishment —

Mr Percy Edward Keene to be Captain

Mr John Newell Hawkins to be Lieutenant

Mr Henry George Rushton to be Second-Lieutenant

Mr Thomas Hayward to be Second-Lieutenant

Mr George Mathew Oliver to be Second-Lieutenant

RESIGNATIONS

No 324—*Naini Tal Volunteer Rifle Corps*—

Lieutenant Frank Giles resigns his commission

No 325—*Thomason College Volunteer Rifle Corps*—

Colonel A M Brandreth, Royal Engineers, Commandant, resigns his appointment.

No 326—*Shillong Volunteer Rifle Corps*—

Lieutenant Henry Clissold Williams resigns his commission

MILITARY WORKS DEPARTMENT

APPOINTMENTS

No 327—Captain E Blunt, Royal Engineers, is appointed to the Military Works Department as an Executive Engineer, 3rd grade, with effect from the 20th February, 1891

PROMOTIONS

No 328—The following permanent promotions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified —

NAME	From	To	With effect from
Lieutenant J H S Murray R E	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	8th September, 1890
Lieutenant W V Scudamore R E	Assistant Engineer 2nd grade	Assistant Engineer, 1st grade	27th October 1890
Lieutenant B R Ward, R E	Assistant Engineer 2nd grade	Assistant Engineer, 1st grade	4th November 1890
Lieutenant J A Daly R E	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	6th December, 1890
Lieutenant G C Kemp R E	Assistant Engineer, 2nd grade	Assistant Engineer 1st grade	14th January 1891
Lieutenant F Bullock R E	Assistant Engineer 2nd grade	Assistant Engineer, 1st grade	21st January, 1891
Lieutenant R A F Kingscote R E	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	30th January 1891
Lieutenant E D Swinton R E	Attached	Assistant Engineer 2nd grade	29th October 1890

No 329—The promotion of Lieutenant W S Nathan Royal Engineers, to Assistant Engineer, 1st grade, notified in G G O No 920 of 1890, is antedated to the 10th August, 1890

L H H COLLEN,
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 23rd March, 1891

No 112—Mr F S A Orchard, Executive Engineer 1st grade (Local), North Western Provinces and Oudh, is permitted to retire from the service, with effect from the 1st April, 1891

The 24th March 1891

No 113—Mr J N D LaTouche, Assistant Engineer, 1st grade, State Railways, has been granted furlough for nine months, with effect from 12th March, 1891

The 25th March, 1891

No 114—Mr W H L Turner, Accountant, 2nd grade, temporary rank, in the Office of the Examiner of Public Works Accounts, Punjab, is appointed to the Superior Accounts Branch as Assistant Examiner, 2nd grade, sub *pro tem*, on probation, and is posted to the Office of the Examiner of Accounts, Burma

No 115—Mr G A Campbell, Executive Engineer, 2nd grade, North Western Provinces and Oudh is transferred permanently to the Railway Branch

J G FORBES, *Colonel RE*,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 28, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA.

NOTICE

The 21st March, 1891

From the 4th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla After the 28th March all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla

Revised rates from 1st January, 1887

	Per annum R	a	p
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Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
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Subscription for Supplement and Part VI	0	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice

By order of Government, all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN,

Publisher, Gazette of India

TELEGRAPH DEPARTMENT

NOTIFICATION

Calcutta, the 24th March, 1891

No 32—Mr J Burke, Superintendent, class IV, 2nd grade, is allowed furlough for twenty-two months and one day, under Section 340 of the Civil Service Regulations, with effect from the forenoon of the 10th March, 1891.

W R BROOKE,

Director-General of Telegraphs

H.A.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd March, 1891

LIABILITIES	R a p	ASSETS	R a p
Capital paid up	2 00,00,000 0 0	Government Securities	85,78,888 8 0
		Other authorized Investments	73 92,360 4 0
Reserve Fund	47 00,000 0 0	Loans on Government and other authorized Securities	1,01,26,372 4 7
Public Deposits at Head Office R 78 04,877 a 14 p 8; Public Deposits at Branches 1,07,51,175 9 7	1,85 56 053 8 3	Accounts of Credit on Government and other authorized Securities	71 92,380 4 5
		Bills discounted and purchased	2 45,42,590 9 9
		Balances with other Banks	8,17,742 3 0
		Bullion	10,61,517 4 2
		Dead Stock	12,12 429 15 3
		Stamps	12,438 3 4
		Sundries	9 85 837 8 0
Other Deposits at Head Office and Branches	5,42 91,690 9 1		6,19,22 557 0 6
Bank Post Bills &c	17,23 199 11 7	Cash and Currency Notes at Head Office R 2 62 26,788 a 15 p 11; Cash and Currency Notes at Branches 1 35 78,078 0 11	3,98,04 867 0 10
Sundries	24 56 480 4 5		
RUPEES	10 17 27 424 1 4	RUPEES	10 17 27 424 1 4

By Order of the Directors

BANK OF BENGAL
Calcutta, the 26th March 1891

F F LEWIS
Offg Chief Accountant

W D CRUICKSHANK,
Secretary & Treasurer

Rate for Demand Loans 4 per cent

Percentage 51 6

CALCUTTA MINT.

NOTIFICATION

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No 46—1668-82, dated 9th October, 1884)

Register Number	DESCRIPTION	Metal	Value of each coin R a p	Number of coins available for sale	REMARKS
	Found in the Shapur District				
133	Coins belonging to the reign of Ghiyasuddin Balbon Pathan, Sultan of Delhi	Amalgam of copper and silver	0 2 0	71	These coins will be available for sale up to and not later than the 2nd May, 1891.
	Found in the Jalandhar District				
141	Islam Shah	Copper	0 1 0	61	Do do 31st Oct, 1891.
142	Sher Shah	Do	0 1 0	248	Do do 31st Oct, 1891.

CALCUTTA MINT,
The 24th March, 1891

A W BAIRD, *Lieut-Colonel, R E*,
Master of the Mint.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION

Abu, the 19th March, 1891

No. 1254-G —The medical charge of the Detachment Erinpura Irregular Force and of Magistracy Jail at Abú was transferred, on the forenoon of the 8th March, 1891, from third class Hospital Assistant Kamlanand, attached to the Abú Charitable Dispensary, to first class Hospital Assistant Sobha Ram, in charge of the Rajputana Agency Hospital

By Order,

K D ERSKINE *Lieut*,

for *First Asst Agent to the Govr-Genl for Rajputana*

CHIEF COMMISSIONER OF AJMERE-MERWARA

NOTIFICATION

Abu, the 17th March, 1891

No 302—129 —With reference to this office Notification No 264-129, dated the 11th instant, Munshi Damodar Lal received charge of the office of Deputy Magistrate, Kekri, from Rai Bahadoor Munshi Bishen Saroop, on the forenoon of the 5th March, 1891

By Order,

K D ERSKINE *Lieut*,

for *First Asst to the Govr-Genl's Agent, Rajputana, & Chief Commr, Ajmere Merwara*

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION

Calcutta, the 23rd March, 1891

No. 9 —Lieutenant W C Smyth, R E, Assistant Engineer, 2nd grade, is granted three months' language leave, under Public Works Department Code, volume I, chapter II, paragraph 24, with effect from such date as he may be permitted to avail himself of it

R A SARGEAUNT, *Lieut-Col*, *R E*,

Offg Director-General

NORTH-WESTERN RAILWAY

NOTIFICATION

Lahore, the 20th March, 1891

No. 7 —Mr H M Cardew, District Locomotive Superintendent class II, grade 2, of the Superior Revenue Establishment, State Railways, is granted, under Article No 340 of the Civil Service Regulations, furlough for two years, with effect from 1st April, 1891, or such subsequent date as he may avail himself of it

W A J WALLACE, *Colonel*,

Manager, N-W Railway

CALCUTTA MINT.

Statement of Silver Balance in the Calcutta Mint for the week ending 25th March, 1891

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 18th March, 1891	1,69,853	
Value of Government silver in the Mint on the same date	8,87,250	
		10,57,103
ADD—		
Silver received by the Mint during the week on account of the Currency Department	8,98,604	
Transferred from Currency Agency Chest	4,00,000	
Silver received by the Mint during the week on account of Government		
		12 98 604
		23 55 707
DEDUCT—		
New coin paid to Reserve Treasury during the week	12,50,000*	
Petty items issued for miscellaneous purposes		
		12,50,000
Balance on the evening of the 25th March, 1891		11,05 707
The Balance comprises—		
Silver held on account of the Currency Department	10,56,645	
Ditto ditto Government	49 062	
		11,05 707
There is in addition awaiting assay—		
Bullion belonging to Private individuals	2,31,832	
Ditto ditto Government		
		2,31,83

* Includes 1,50,000 Ulwar Rupees remitted to Political Agent, Ulwar

A W BAIRD, *Lieut Colonel*, *R E*,

Master of the Mint

CALCUTTA MINT,

The 25th March, 1891

TREASURE TROVE.

NOTICE

It is hereby notified, under section 5 of Act VI of 1878, that on or about the 3rd of September, 1890, the undermentioned articles valued at R30 were found by one Kavali Venkata Subbadu below the stone of a pial in front of his house in Patha Cuddapah, Cuddapah Taluq of Cuddapah District in the Presidency of Madras —

ARTICLES	R a p
2 Large gold coins one containing the representation of Rama Lakshmana, and Siba named Ramatinki, the other having the same symbol but somewhat indistinct; 72 Small coins known as (—————) Puttu Rukala	30 0 0

All persons claiming the treasure, or any portion thereof, are hereby required to appear personally, or by duly authorized agent, before the Collector of Cuddapah, at his office on 13th September, 1891, in order to the matter being enquired into and determined in accordance with the provisions of the law

F J SEWELL,

Collector of Cuddapah

II A ?

NOTICE

It is hereby notified under section 5 of the Indian Treasure Trove Act (VI of 1878) that on the 6th February, 1891, R22 were found by (1) Suggu Guriah and (2) Putcha Kayala Kristnama in the foundation of an old wall attached to the temple of Mahishasura Mardhani in the village of Nowpada, Tekkali Taluq, Ganjam District, while it was being excavated in order that a new wall might be raised there

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by duly authorized agents before the Collector of Ganjam at his office at Chatrapur on 10th August, 1891, in order that the matter might be enquired into and determined in accordance with the provisions of the Act

E. C JOHNSON,

Collector of Ganjam

NOTICE

It is hereby notified, under section 5 of Act VI of 1878, that on or about the 21st February, 1890, the undermentioned articles, valued at R16-10-3, were found in a small earthen vessel by one Kopparapu Subhayya while clearing and levelling the open space near his house in Ganjicunta of Proddatur Taluq, Cuddapah District, in the Presidency of Madras —

ARTICLES	*R*	*a*	*p*
1 Gold bead called Panasa kaya gundu	3	0	0
1 Silver arm, jewel, called Sandi bandi	9	0	0
Cash in rupees, four anna pieces quarter anna and half anna	3	2	3
1 Silver bracelet of inferior silver	1	8	0
TOTAL	16	10	3

All persons claiming the treasure, or any portion thereof, are hereby required to appear personally, or by duly authorized agent, before the Collector of Cuddapah, at his Office on 3rd September, 1891, in order that the matter may be inquired into and determined in accordance with the provisions of the law

F D O WOLFE-MURRAY,

Actg Collector of Cuddapah

POST OFFICE

NOTIFICATIONS.

Calcutta, the 17th March, 1891

Reduction of Letter Postage *to British Colonies and Possessions and Foreign Countries and Post Offices in the Postal Union*

On and from the 1st April, 1891, the rate of postage will be 2½ annas for every half ounce or fraction of half an ounce for *letters* sent from India by *any route* (including letters sent by private vessel) to any British possession or colony or any foreign country or Post Office in the Universal Postal Union, except in the cases mentioned in Schedule A (below) in which the letter postage is already a lower rate

2 A list of foreign countries, at present comprised in the Universal Postal Union, is given in Schedule B (below)

SCHEDULE A

[*Countries and places to which the rate is already lower than 2½ annas*]

To	Rate of letter postage
Ceylon, by land route *viâ* Point Calimere or by Indian packet *viâ* Tuticorin *	Indian Inland rate
French and Portuguese possessions in India	Ditto
Persia (except Indian Offices)	Two annas for every ½ ounce or fraction of ½ an ounce
Persia, Turkey in Asia, and Guador (Mekran Coast) } Indian Offices	Indian Inland rate

* By other routes the rate to Ceylon will be 2½ annas per half ounce, as in the case of other British Colonies

SCHEDULE B

Foreign countries now comprised in the Universal Postal Union and for which, subject to the exceptions noted in Schedule A, the rate of letter postage will be 2½ annas per half ounce by any route

Argentine Republic	Japan
Austria	Liberia
Belgium	Luxemburg
Bolivia	Mexico
Brazil	Montenegro
Bulgaria	Netherlands
Chili	Netherlands Colonies
Columbia (Republic of)	Nicaragua
Congo	Norway
Costa Rica	Paraguay
Danish Colonies	Patagonia
Denmark	Persia
Dominican Republic (San Domingo)	Peru
Ecuador	Portugal
Egypt	Portuguese Colonies
France	Roumania
French Colonies	Russia
Germany	Salvador
German Colonies and Protectorates	Servia
Greece	Siam
Guatemala	Spain
Hawaiian Islands	Spanish Colonies
Hayti	Sweeden
Honduras (Republic of)	Switzerland.
Hungary	Turkey
Italy	United States of America
	Uruguay
	Venezuela

Reduction of Postage on all Postal Articles to and from Aden

On and from the 1st April, 1891, the rates of postage for all classes of postal articles, *viz*, letters, postcards, book and pattern packets, and parcels, sent between Aden and any other part of British India in either direction, will be the Inland postage rates in force in British India

The 21st March, 1891

No. 14063—The grant of privilege leave for three months to Mr M F Ingle, Mail Officer, 1st class, Sea Post Office, Bombay, notified in the *Gazette of India* of the 31st January, 1891, is cancelled

The 26th March, 1891

No. 14200—Mr F B O'Shea, Superintendent of Post Offices, 2nd grade, is granted furlough out of India for one year, from the 11th April, or such date as he may avail himself of it

Mr Chandulal Mathuradas, Superintendent of Post Offices, 3rd grade, is appointed to act in the 2nd grade, *vice* Mr O'Shea, or until further orders

Mr Ram Chandra Moreshvar Bapat, Superintendent of Post Offices 4th grade, is appointed to act in the 3rd grade, *vice* Mr Chandulal Mathuradas, or until further orders

H M KISCH,

Offg Dir Genl of the Post Office of India

Unclaimed Letters held in the Calcutta General Post Office on 24th March 1891

Bergun & Co
Currie F H
Eddington, A Mrs
Editor and Manager "National Review"
Fidders I
Filipp & Moras
Hamilton A J
Harry & Son W Messrs
Kugelmann G
Lacroix E H
Lamb C
Martin P
Mitchell E A
Sable & Co
Sanders & Co
Scallan E R A
Scott & Co
Secretary Church Building Fund
Secretary Royal Humane Society
Silverton India Rubber Co
Street, Leon C J
Street C J
Graham M
Trimble, S J
Turner & Co
Tyrres G T & Co
Waterfield W

Letters marked Care of Post Office

Abbott Miss
Aitchison William
Allsop C
Anderson Mrs F
Barber, Mrs A
Barrett, Capt E M
Barwell, L
Batti, P H
Bec, F R
Buchaunn, W G
Boyd, Miss J
Brown, Mrs
Browne, R I
Butler, G F
Campbell W K
Caryl Miss
Clery, Leon
Comly, Mr
Cow, A
Cox, Capt
Crawford, H T V
Crove, W
Currie, John
D'Padua, J Ia
Daniell, A A
Dias, J F
Dolby, J R
Doughty, C E
Doughty, F E
Edwards, Lt Col Sir F J
Evan, J B
Ezra, E
Ferry, Charles
Foreman, John
Fox, R S
Francis, Jas
Frost, A
Galpin, I W
Goddal, H
Grant, A C
Crogan M
Crun Otto
Harris C S
Harris, J
Harris M s C
Harris F L M
Hart Colonel R C
Helbing Ernest
Hicks N
Hill, McCalmont S
Hobson, J C
Howe Miss
Ireland, W DeCourcy
Irma, Auguste
Jacob A M
James D M
Kelly, B
Klein L
Koffman, S
Lamt, G
Lambert, J F
Leslie, Mrs B
Lewis, Miss
Livermore, E
Longurs, A
Mackenzie, A
Mandlestann, Leo, Esq
Markham, Capt
Marsden, C W
Marsden, H W.
Martin, James
Marot Madame
Marster G H
Masetti, Nina
Massa, L A
Mathews C A F
McDermott M
McEwen D
Melde, C
Mercanton, Dr
Meyer Arthur
Mouradian, J
Oldham, C J
Partridge W L
Paul Dr C G
Pirag J Master
Proudle Mrs
Rean Richard
Requeda M M
Ringrose, Mr
Rosenberg A
Rosenstein F
Rupesingha, A P
Ruthenborg Carl
Sanderson Mrs
Sasson Edward, Sir
Shepherd I P
Sherman, J
Shipley, Mrs A
Siebeig Otto
Smith G
Smith, R H
South E
Sladen H
Stanberg P
Stanton, B P
Steele, William
Stevenson Mrs
Strangmen, L G
Stratford, F W
Tate Mrs
Taylor, S, Mrs
Toogood F A
Van Ingen, Charles, Mrs, M D
Ward, A E
Warder, K W
Warren, T J Cary, Esq
Williams, A
Wright, Mrs H

Registered Letters

Bell, H J
Comar, L
DeLanougerade, C E
Guthrie J
Hine, Joseph
Livermore, E
Mondy, Charles, Esq
Nile, Edward Lawrence

Unclaimed Letters held in the Bombay General Post Office

Armfield, F
Andie
Aitchison, W
Allan J, Miss
Adamson, F
Appleton, F E
Ariani L
Atkinson J
Bateman, H J, Mrs
Banbury
Banderson, J
Benson, A N
Bennett E
Berryman W F, Dr
Brooks, R
Bayley I C
Bell P I
Bates, R Miss
Carpenter, I
Caldcott J
Carty, R
Clery L
Cortes, R W
Colbuk J A, Revd
Cruden F
Curtin, Mrs
Cooke J S
Cooke, M, Miss
Cox C
Charde J Lt
Crawford H E V
Cook I Miss
Cruds J M
Deark A H
D'Silva I
D Ivoy P
Davies I G H
Daderian C M
Deane J Miss
Dawson W
Dowling J
Evans, C F
Evans Miss
Ewington Lord
Everett W
Evennett C I
Edwards Mrs
Erring P, Mrs
Fisher I Mrs
Fitzmaurice Lord
Foggi F
Froser Capt Thom
Gerraid, P N
Gerond, A
Godfrey, S Col
Grant W H
Gray F Mrs
Grumibaum, A
Gill L R, Miss
Hay, A
Hunter, J A
Hallett, Mrs
Holmes A
Harris H F
Haukes R Mrs
Hughes W C
Hardcastle I
Hughes G
Hood C, Col
Hiltermann
Han A K
Hopkins, J H
Hunt R
Jerbai
Joseph M
Jehangir u Jahejar Khan
Jennings W B
Joshi, B S
Kuly I
Keene A Major
La Touche, J D
Lamington Lord
Lewis S A Mrs
LeCoutner, d, Madam
Lee H
Lex Mrs
Lefroy F P Mrs
Lowday L Miss
Laycock W I
Long, Mrs
Mercanton V Dr
Morrison, W J P, Revd
Miller I P
Mundin C R
McKenzie A R
McDonagh M Mr
McKenzie N W
Man F
Magrasis I
Mend H
Murray J D
Narcavitz A
New D
Nathubai Amthubai
Neill C R
Nairne, A K
Nauji Bhanji
Oldham, B G, Mrs
Oleese, G
Pereira, T A
Page, G E
Peltz W
Pettet M H
Palumo, J
Pitchforth R P
Roberts, J
Rossi R P
Risley H H
Rees, R T
Rosen, A
Rothenborg C
Ruhardson, R G
Stuart H
Scott, S
Spinner W Revd
Smith A, Major
Smith, R M
Skeen W L H
Sullivan W, Mrs
Seymour C Mrs
Summer, T Mrs
Shanker, Raghoba
Starnbury M
Seston R
Sparks J B, Capt
Sevajee Vaiu Sada Sewa
Strannack, Mrs
Smith J
Schwarz, H H
Salmon N Sir
Lubach, P
Taylor G F
Thomson K Miss
Voz, M F D
Vaughan, W I
Vita A, Prof
Vanderkurhove F
Wilson I N
Wilson W
West H F
Waran Mrs
Warwick C H
Waller, N A

Unclaimed Letters held in the Barrackpore Post Office on the 16th March 1891

Burn F J Sergt
Chidham A I
Fox, Mrs
Lawrie M
Mills M A C
Rydynish, C F
Thompson Jas
Tritton S B

E HUTTON,

Presidency Postmaster Calcutta

Calcutta, the 28th March, 1891

SEA AND FOREIGN MAIL

Mails for	Date of closing at Calcutta	Route by which despatched
	1891	
Egypt, Europe America, Canada, Colonies through United Kingdom	1st Apl	Per P & O Str from Bombay
Ditto (Book Post and Pattern Packets)	31st Mar	Ditto
Mauritius Mahé (Seychelles) Mayotte, Nossi Be and Reunion	1st Apl	Ditto
Zanzibar Mozambique, Delagoa Bay Natal and Cape Colonies	1st „	Ditto
Ceylon Straits Settlements Netherlands India Labuan Bankok (Siam) Philippine Islands China, and Japan	6th „	Ditto
Australia New Zealand, and Tasmania	6th „	Ditto
Madras and Colombo	8th „	Per P & O Str *Coromandel*
Straits China, and Japan	6th „	Per Steamer *A Apcar*
Rangoon and Moulmein	31st Mar	Per Steamer *Chanda*
Ditto ditto	3rd Apl	Per Steamer *Pentakota*
Akyab Kyaukpyu Sandoway and Rangoon	1st „	Per Steamer *Coconada*
Port Blair	31st Mar	*Via* Rangoon

N B—The letter box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be

cleared for the last time for articles without the late-fee at 7 P M precisely after which hour Inland letters and papers, fully pre paid and bearing an extra postage stamp of half anna, will be received up to 7 30 P M

On the day of despatch of the Mail for Europe, the letter box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P M and late letters and papers will be received up to 9 P M On other days the letter box for Foreign articles will be cleared for the last time for articles without the late fee at 7 P M, and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7 30 P M for despatch by any Foreign Mails despatched the same night

E HUTTON,

Presidency Postmaster, Calcutta

REDUCTION IN PRICE OF CINCHONA FEBRIFUGE

From 1st April, 1891, and until further orders, Cinchona Febrifuge can be purchased by all Government officers and by any one taking *ten pounds* at a time, from the Superintendent, Botanic Garden Calcutta, at the following rates—four-ounce tin, *R2 8*, eight-ounce tin, *R5*, one pound tin, *R10* The general public can be supplied by the Superintendent, Botanical Garden, *for cash only* at the under noted rates—per four-ounce tin, *R3* per eight-ounce tin, *R6* per pound tin, *R12* This medicine is also sold by the principal European and Native druggists in Calcutta Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates

گورنمنٹ سنکونا فبري فيوج

یہہ دوا کوئینائین کا عمدہ بدل ہی اور کلکتہ کے بوٹانکل گارڈن یعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے ہرایک ملازم سرکاري واسطے سرکاري کام اور خیرات کے اور جو کوئي ایک مشت دس پونڈ خرید کرنے والا ہو وہ نقد خرید کرنے کي شرط پر نیچے کے لکھے ہوئے بھاؤ سے خرید کرسکتا ہی یعنے — چار اونس کے ٹن کے تین روپی چودہ آنے , آدھہ اونس کے ٹین کے سات روپی چار آنے , ایک پونڈ کے ٹن کے چودہ روپی '

اور عوام الناس بوٹانکل گارڈن یعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے قیمت نقد نیچے کے لکھے ہوئے بھاؤ سے خرید کرسکتے ہیں یعنے — چار اونس ٹین کے چار روپی چودہ آنے , آٹھہ اونس کے ٹین کے نو روپی چار آنے , ایک پونڈ کے ٹین کے سترا روپی آدھہ آنے '

یہہ دوا کلکتہ کے بڑے بڑے ولایتي اور دیسي دوا خانوںمیں بکتي ہی ماسواے قیمت مذکورۂ بالا کے محصول ڈاک چار اونس ٹین کے چار آنے , اور آٹھہ اونس کے ٹین کے آٹھہ آنے , اور ایک پونڈ کے ٹین کے بارہ آنے '

THE INDIAN LAW REPORTS

PUBLISHED UNDER AUTHORITY

The Indian Law Reports published under the authority of the Governor General in Council appear in monthly parts published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad and comprise four series,—one for the Calcutta High Court a second for the Madras High Court, a third for the Bombay High Court and a fourth for the Allahabad High Court The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series

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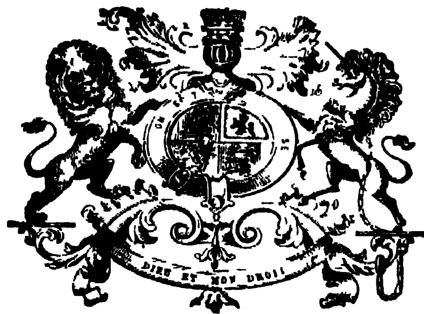
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The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA, SATURDAY, MARCH 28, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1891, and is hereby promulgated for general information —

ACT No XII OF 1891

An Act to repeal certain Obsolete Enactments and to amend certain other Enactments

WHEREAS it is expedient that certain enactments specified in the first schedule to this Act which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed,

And whereas it is also expedient that certain formal amendments should be made in the enactments specified in the second schedule to this Act,

It is hereby enacted as follows —

Title, extent and commencement

1 (1) This Act may be called the Repealing and Amending Act, 1891

(2) Save in so far as it applies expressly or by necessary implication to particular territory only it extends to the whole of British India, inclusive of Upper Burma and British Baluchistan and

(3) It shall come into force at once

Enactments in schedules repealed and amended respectively

2 (1) The enactments specified in the first schedule are hereby repealed to the extent mentioned in the fourth column thereof

(2) The enactments specified in the second schedule shall be modified to the extent and in the manner mentioned in the fourth column thereof, but nothing in this sub section shall affect any Act passed after this Act comes into force by the Governor of Madras in Council, the Governor of Bombay in Council, the Lieutenant Governor of Bengal in Council or the Lieutenant-Governor of the North-Western Provinces and Oudh in Council

(3) The modifications hereby made in the Foreign Jurisdiction and Extradition Act, 1879 section 6, and the Cantonments Act, 1889 section 19, shall have effect as from the commencement of those Acts respectively

Savings

3 The repeal by this Act of any enactment shall not affect any Statute, Act or Regulation in which such enactment has been applied, incorporated or referred to,

and this Act shall not affect the validity invalidity, effect or consequences of anything already done or suffered, or any right, title ob-

ligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing,

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed,

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force

THE FIRST SCHEDULE.

ENACTMENTS REPEALED

A description or citation of a portion of an Act or Regulation includes the words, section or other part mentioned or referred to as forming the beginning or as forming the end of the portion comprised in the description or citation

Part I—Acts of the Governor General in Council

1	2	3	4
Year	No	Subject or title	Extent of repeal
1835	II	Control of Officers in Assam Arakan and Tenasserim	So much as has not been repealed
"	VI	Control of Officers in Khasi Hills and Cachar	So much as has not been repealed
"	XIX	Assistant to Agent for Sardars, Dekkhan	In section 1, *the words* and in the trial of such suits the Assistant shall follow the same rules which are now applicable to the Agent *and the words and figures* under the provisions of Chapter XXII, Regulation IV of 1827 of the Bombay Code
1836	X	Indigo contracts	The whole Act so far as it applies to Assam
"	XXVI	Camp Police	So much as has not been repealed
1838	V	Bengal Bonded Warehouse	*The words* And it is hereby enacted that, *wherever they occur* In sections 3, 5, 7, 8, 9, 10 17, 18, 20, 22 23, 24 and 27 *the word* that *wherever it occurs after the word* and In section 31 *the word* that *where it occurs after the word* but
	XXV	Wills	In sections 2 to 5 7 to 29 and 31, *the words* And it is hereby enacted that In section 2 *the words* except so far as relates to His Majesty's colonies and plantations in America In sections 3 and 31, *the word* that, *wherever it occurs* In section 4, *the word* that *where it occurs before the words* the power In section 6, *the words* Provided also and it is hereby enacted that Section 30

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1839	VII	Tahsíldárs, Madras	Section 4
„	XXIV	Ganjam and Vizagapatam	In section 7, *the word* fourth
„	XXVII	Execution by the Court of Requests, Calcutta, of decrees of Courts of 24-Pergunnahs	The whole
„	XXIX	Dower	In sections 2 to 10, 12 and 14 *the words* And it is hereby further enacted that
			In section 11, *the words* and it is hereby further enacted
			In section 15 *the words* And it is hereby provided that
			Section 13
„	XXX	Inheritance	*The words* And it is hereby further enacted that *and* And it is hereby further enacted and declared that, *wherever they occur*
			In section 7, *the words* also that *and the word* that
			In section 13, *the words* And it is hereby provided that
1840	X	Temple of Jagannath	So much as has not been repealed
1841	XXIV	Illusory appointments, &c	Section 4, so far as it relates to section 10 of the Statute 11 George IV & 1 William IV, chapter 47
			Section 5, *from* or any proceedings *to the end*
1842	IX	Lease and Release	So far as it has not been repealed
1844	VI	Land-customs, Madras	In the title, *the word* abolishing, *the words* transit or *and the words* for revising the duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1846	I	Pleaders	In section 6 *the words and figures* Section 25, Regulation XXVII 1814 of the Bengal Code, Section 25 Regulation XIV, 1816 of the Madras Code, and
			In section 13 *the numerals* VII
1847	IX	Assessment of new lands	In section 1 *the words* and that all such investigations pending before the Collectors and Deputy Collectors in the said Provinces at the said date shall forthwith be discontinued
1848	X	Mandvee .	So much as has not been repealed
"	XVIII	Nawáb of Surat	Section 2
			In the schedule the names and descriptions numbered 1, 2, 3 5, 6 and 7
1850	XXV	Forfeited deposits	In the title *the words and figures* and Act IV, 1846
			In the preamble, *the words* and judgment debtors *the words and figures* and in Section V Act IV, 1846 *and the words* in execution of decrees or
"	XXXIV	State Prisoners	Section 3
1853	VI	Summary suits for arrears of rent, &c	In the preamble, *the words and figures from* and whereas it is expedient *to* Act VIII, 1835, *and the words from* and to prevent *to* wrong district
"	VIII	Colaba	So much as has not been repealed
"	XIX	Evidence	In section 26, *the words* in addition to any proceedings under this Act
1855	X	Witnesses .	In the title, *the words and figures* and to amend the provisions of Section XL, Act XIX of 1853

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1855	XXIV	Penal Servitude	In the title, *the words* and to amend the law relating to the removal of such convicts
			In the preamble, *the words* and to amend the law relating to the removal of European and American convicts for the purpose of imprisonment
"	XXXVII	Sonthal Districts	In section 1 *clause* 1, *the words* extend to or affect any case now pending in any Court, nor
1856	XII	Civil Court Amíns	In the preamble, *the words and figures from* and whereas *to* other agency
			Section 10, *from* Whenever *to the end*
"	XIII	Police	In section 1, *the words and figures from* Sections XXII *to the end*
			In section 2, definition of "Local Government," *the words* in the possession and *the words* the East, *and the word* Company
			In section 3, the *words and figure* except as is otherwise provided by Section I of this Act
			Form B in the schedule of Forms
	XVIII	Collector of Calcutta	In the preamble, *the words* should have charge of the collection of the stamp-duty within the town of Calcutta, and that he
			Section 1
			In section 3, *the words and figures* the said Regulation, or under Act XI of 1849 or
	XX	Chaukidárs	In sections 10 21 33, 34, 36 and 59, *the words* of Circuit
			Section 60

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1856	XXII	Tolls, Karatoyá River	In section 5 *the words and figures* Regulation I of 1824, or of
1857	II	Calcutta University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
"	IV	Tobacco, Bombay Town	Section 2, *from* and such duty *to the end* Section 5, *from* The import duty *to the end*
"	XIII	Opium	In the preamble, *the words* that certain obsolete Regulations relating to the provision of opium should be formally repealed, and
"	XXI	Howrah	Section 54, the second proviso Section 58
"	XXII	Bombay University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
"	XXV	Forfeiture of property	In the title, *the words* to render officers and soldiers in the Native Army liable to forfeiture of property for mutiny, and In the preamble, *the words* to render officers and soldiers in the Native Army who shall be convicted of mutiny, subject to the forfeiture of all their property, and
"	XXVII	Madras University	In section 1, *the words* in the possession and, *the words* the East, *and the word* Company
1858	III	State Prisoners .	Section 4 In section 5, *the words* in the possession and, *the words* the East *and the word* Company
"	XXXVII	Nawáb of the Carnatic	The preamble, *from* and that *to* commencement of this Act Section 2 Schedules B and C.

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1859	IX	Claims to property seized as forfeited	In the preamble, *the words from* to make provision *to* also expedient
"	X	Rent	The schedule, Forms E and F
"	XI	Sales of land for arrears of revenue	Section 4 In section 53, *the words and figures* sharers in estates under butwarah who may have saved their shares from sale under Sections XXXIII and XXXIV, Regulation XIX, 1814, and
1860	XIV	King of Oudh	The whole
"	XXII	Hill Tracts of Chittagong	Section 1, proviso
"	XXIII	Amending Act XXI of 1856 (Abkari)	The whole Act so far as it applies to Assam
"	XLV	Indian Penal Code	In section 1 *the words and figures* on and from the first day of May, 1861 In sections 1 and 15 *the words* except the Settlement of Prince of Wales' Island, Singapore and Malacca In sections 2 and 4, *the words and figures* on or after the said first day of May, 1861 In section 410, *the word* the, *where it occurs after the word* which
1862	VIII	King of Oudh	So much as has not been repealed
1863	XVI	Spirits used in Manufactures, &c	Section 8
1864	XVII	Official Trustees	Section 3
1865	VII	Government Forests Act, 1865	The whole Act, so far as it has not been repealed by the Indian Forest Act, 1878, and the Lower Burma Forest Act, 1881

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1865	X	Indian Succession Act, 1865	In section 3, *the words* other than the Settlement of Prince of Wales' Island, Singapore and Malacca
1866	XXI	Native Converts' Marriage Dissolution Act, 1866	In section 35, *the words* except the Settlement of Prince of Wales' Island, Singapore and Malacca In the first schedule, *the words* Rs two
"	XXV	Transfer to Government of deposits in High Courts	In the preamble, *the words* or in the late Supreme Courts at Calcutta, Madras and Bombay, respectively *and the words* now or hereafter In section 1, *the words* or of the late Supreme Courts of Calcutta, Madras and Bombay, *and the words* now or hereafter
1867	XXII	Saráis Act, 1867	Section 1 In section 17, *the words* and the Settlement of Prince of Wales Island, Singapore and Malacca
"	XXIII	Murderous Outrages, Punjab	Section 17
"	XXV	Printing Presses and Books	In section 1, *the words* other than the Settlement of Prince of Wales Island, Singapore and Malacca
1868	I	General Clauses Act, 1868	In section 2, clause (8), *the words* other than the Settlement of Prince of Wales Island, Singapore and Malacca
"	V	Commissioner in Sindh	The schedule, so far as it relates to Act XXVI of 1850
"	XVIII	Small Cause Jurisdiction, Nílgiris	So much as has not been repealed
"	XXI	Nawáb of the Carnatic	The whole

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1869	XIV	Bombay Civil Courts Act, 1869	In section 32, proviso, clause (*b*) [added by Act XV of 1880, section 3], *the words and figures* or selected under Act No XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay*), section 9, *and the words* or selection
1870	VII	Court-fees Act, 1870	In section 3, *the word* sixteen.
			In section 7, paragraph iv, last clause, *the words* and the provisions of the Code of Civil Procedure section thirty-one, shall apply as if for the word 'claim the words 'relief sought' were substituted
			Section 10, clause iii
			Section 19, clause ii
			In section 19C (inserted by Act XIII of 1875, section 6), first line, *the word* such
			In section 19G (inserted by Act XIII of 1875 section 6), *the words and figures* after the first day of April, 1875, or
			Sections 24 and 32
			Schedule II, Articles 8 and 9
"	XXI	Hindu Wills Act, 1870	In section 6, *the words* and Parts
"	XXVI	Prisons Act, 1870	In section 9, *the words* (subject to the approval of the Governor General of India in Council)
"	XXVII	Amending the Indian Penal Code	Sections 7, 9 and 14
1871	II	Extending the Prisons Act, 1870, to Coorg	So much as has not been repealed.

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd.

1 Year	2 No.	3 Subject or title	4 Extent of repeal
1871	IV	Coroners' Act, 1871	Section 4, the second paragraph
"	XXI	Dehrá Dun	Section 1, *from* and no judgment *to the end* In section 2 *the words* and shall be deemed to have been heretofore authorized to exercise In section 3 *the words* shall be deemed to have been heretofore the District Court of the said district of Dehra Dun, and *and the words and figures* and may, subject to the provisions of Act VI of 1871 hear appeals from decisions given in the said district before the passing of this Act
			In section 4, *the words and figures* and referred to in section eleven of Act XXIV of 1864
"	XXII	Amending Act XX of 1856 (Chaukidars)	Section 5
			In section 6 *the words* but shall not take effect within the territories subject to the Lieutenant-Governor of Bengal
"	XXIII	Pensions Act, 1871	Section 1, *from* but not so as to affect *to the end.*
"	XXVI	Land Improvement Act, 1871	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
1872	IV	Punjab Laws Act, 1872	Section 33
			Section 39G (inserted by Act XV of 1875, section 2)
			The first schedule, so far as it relates to Act XVII of 1861

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1872	XV	Indian Christian Marriage Act, 1872	In section 68 (as amended by Act II of 1891, section 6), *the words "and to amend the law relating to the removal of such convicts"*
1873	III	Madras Civil Courts Act, 1873	In section 13, *the words and figures* or appeals under Madras Regulation XI of 1832, section nine
			Section 29 the second and third paragraphs
"	IV	Punjab Municipal Act, 1873	So far as it has not been repealed
"	V	Government Savings Banks Act, 1873	In section 5, *the words* the said
"	XVI	North-Western Provinces Village and Road Police Act, 1873	In section 1, *the words and figures* So far as regards the repeal of Act No III of 1869, this Act extends to the whole of British India the rest of
"	XIX	North-Western Provinces Land revenue Act 1873	Section 2, the third paragraph
"	XX	Prince of Arcot s Privilege Act, 1873	The whole
1874	I	Quieting of titles, North-Western Provinces	The whole
"	III	Married Women's Property Act, 1874	In section 9 *the words* affect any suit instituted before the passing of this Act, nor
"	VIII	Exercise of Powers in Assam	Section 3
"	XIV	Scheduled Districts Act, 1874	In section 10, *the words and figures* and No XXV of 1869
			In the first schedule, Part I, No I, *the figure and words* (9) the Chighatti Mahah
			The first schedule, Part XIII

THE FIRST SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1874	XV	Laws Local Extent Act, 1874	Section 8, clause (*f*)
			The first schedule, so far as it relates to Acts IX of 1842, XVIII of 1854, VIII of 1859, XIV of 1859, XV of 1859, XXIII of 1861, VI of 1863, X of 1866 and X of 1868
			The second schedule, so far as it relates to Madras Regulations III of 1802 section 11, I of 1805, II of 1807, IV of 1816, IX of 1816 and XIV of 1816 and Acts XVII of 1840, VII of 1852 and XI of 1869
			The third schedule so far as it relates to Bombay Regulations XII of 1827, preamble, XVI of 1827 and XXI of 1827 and Acts XI of 1843, III of 1852 and XXI of 1852
			The fourth schedule, so far as it relates to Bengal Regulations XLVIII of 1793, III of 1794, section 12, XV of 1797, I of 1798, XVII of 1806, XI of 1811, XIX of 1814, XX of 1817 sections 28 and 32, and VI of 1819 and Acts XX of 1836, XI of 1838, XX of 1856, XXI of 1856 and XXIII of 1860
			The fifth schedule, so far as it relates to Bengal Regulations I of 1798, XVII of 1806, XIX of 1810, V of 1817, VI of 1819, VI of 1831 and XI of 1831, sections 4 and 8
			In the sixth schedule, Part I No I, the *figure and words* (9) the Chighatti Mahah
			The sixth schedule, Part XIII

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1875	XIII	Probates and Letters of Administration	Section 1
			So much of section 6 as directs the insertion of section 19H in the Court-fees Act, 1870
"	XV	Punjab Laws Amendment Act, 1875	Section 2, so far as it applies to the Punjab and relates to sections 39A and 39B
			Section 2, so far as it relates to section 39G
"	XX	Central Provinces Laws Act, 1875	Section 2, proviso
			In the third column of Part A of the schedule, in the entry opposite Regulation XI of 1806, *the words and figures* and with the exception, in section VIII, of the words and figures "under the rules prescribed by Regulation V, 1804"
			The schedule, so far as it relates to Bengal Regulation VI of 1819 and Act XVIII of 1853
1876	X	Bombay Revenue Jurisdiction Act, 1876	Section 2, and the schedule referred to therein
"	XII	Repealing Act, 1876	The whole
"	XVII	Oudh Land revenue Act, 1876	In section 150, *the words* stamped or
			Section 178, clause (*p*)
"	XVIII	Oudh Laws Act, 1876	Sections 17, 18 and 41
			In the third column of Part I of the second schedule, in the modifications of Regulation XXXIII of 1803, *the words* for "city" read "jurisdiction," *and the words and figures* In section IV, omit the words "or in either of the cities of Patna, Dacca or Moorshedabad"

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Extent of repeal
1876	XVIII —*contd.*	Oudh Laws Act, 1876	In the third column of Part I of the second schedule, in the modifications of section 8 of Regulation XI of 1806, *the words and figures* and omit the words and figures ' (under the rules prescribed by Regulation V, 1804) " and " in Regulation XXVII, 1803 "
			The second schedule so far as it relates to Bengal Regulation VI of 1819 and Act XIII of 1857, section 2
,,	XXI	Amending the Land Improvement Act, 1871	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
,,	XXIII	Opium Act, 1876	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
1877	I	Specific Relief Act, 1877	Section 2
			In section 9, *the words* instituted within six months from the date of the dispossession
			The schedule
,,	II	Amending Act XIII of 1875 (Probates and Letters of Administration)	Section 2
,,	III	Indian Registration Act, 1877	Section 84, the last paragraph
,,	VI	Postponing operation of the Opium Act, 1876	The whole Act, so far as it applies to the Andaman and Nicobar Islands and the Pargana of Manpur
,,	XI	Military Lunatics Act, 1877	Sections 2 and 9
,,	XV	Indian Limitation Act, 1877	Section 2, *down to the word* But
			Section 2, the third paragraph
			The first schedule

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1877	XIX	District Judges .	In the preamble, *the words* the District Judges of the Lower and the North Western Provinces of the Presidency of Fort William, and
1878	I	Opium Act, 1878	Section 2, the first and second paragraphs The schedule
"	VI	Indian Treasure-trove Act, 1878	Section 2 The schedule
"	XI	Indian Arms Act, 1878	Sections 8 and 9 Section 14, the last three paragraphs The second schedule
"	XII	Amending the Punjab Laws Act, 1872	Section 6 Section 7, *from* All penalties *to the end*
"	XIV	Assimilation of Powers, North-Western Provinces and Oudh	In the preamble, *the words* and whereas doubts have arisen as to the validity of certain acts done since the said union, and it is expedient to remove such doubts Section 4, the first paragraph Section 5, the first paragraph Sections 7 and 8
"	XVII	Northern India Ferries Act, 1878	Section 36
1879	I	Indian Stamp Act, 1879	Section 2, *down to the word* But Schedule II, Article 2, clauses (*b*) and (*e*) Schedule II, Article 10 Schedule II, Article 11, clause (*b*) Schedule III

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1879	III	Destruction of Records Act, 1879	Section 9 The schedule
"	VII	Punjab Additional Financial Commissioners Act, 1879.	The whole
"	XII	Amending the Code of Civil Procedure, the Registration Act, 1877, and the Limitation Act, 1877	In the title, *the words* the Code of Civil Procedure The first preamble Section 108, so far as it refers to Nos 171, 171A, 171B and 171C of the second schedule to the Indian Limitation Act, 1877
"	XVII	Dekkhan Agriculturists' Relief Act, 1879	Section 48, the second paragraph (inserted by Act XXIII of 1881, section 10)
"	XIX	Raipur and Khattra Laws Act, 1879	Section 3
"	XX	Glanders and Farcy Act, 1879	Section 15
1880	VII	Indian Merchant Shipping Act, 1880	In section 72 (as amended by Act VI of 1891, section 6), *the word* But
"	IX	Bombay Civil Courts Act, 1880	Section 3
"	XIV	Indian Census Act, 1880	The whole
"	XV	Bombay Revenue Jurisdiction Act, 1880	The preamble *from* and to make *to* 1871
1881	II	Pegu and Sittang Canal Act, 1881	Section 22
"	V	Probate and Administration Act, 1881	In section 152, *the words* the said

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1881	IX	Administrator General's Act, 1881	So much of section 5 as has not been repealed Section 6, *from* and the words *to the end*
"	XIII	Fort William Act, 1881	Section 9
"	XIV	Benares Family Domains Act, 1881	Sections 2 and 14
"	XVIII	Central Provinces Land-revenue Act, 1881	Sections 2 and 3 Section 136W (inserted by Act XVI of 1889, section 26) The schedule
"	XIX	Lower Burma Forest Act, 1881	Section 2 The schedule
"	XXIII	Dekkhan Agriculturists Relief Act, 1881	Sections 4, 5 and 16
"	XXV	Bánki Laws Act, 1881	Section 3 In section 4 *the words and figures from* And in the following Bengal Regulations *to the end*
"	XXVI	Negotiable Instruments Act, 1881	Section 2 The schedule
1882	I	Inland Emigration Act, 1882	Section 2, the first paragraph In section 2, second paragraph, *the words* the said Section 193
"	II	Indian Trusts Act, 1882	Section 36, the second paragraph In the schedule, *the figures* 39
"	III	Seditious Publications Act, 1882	Section 2

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1882	VII	Powers-of-Attorney Act, 1882	Section 6
"	X	Code of Criminal Procedure, 1882	Section 311
			In section 549, *the figures* 1881, *in both places in which they occur*
			Section 558
"	XII	Indian Salt Act 1882	In section 11, *the words and figures* or under section 11 of the Inland Customs Act 1875
"	XIV	Code of Civil Procedure	Section 539, the last paragraph
"	XV	Presidency Small Cause Courts Act, 1882	In section 1, *the figures* 1881
"	XIX	Punjab University Act, 1882	Section 22
"	XXII	Dekkhan Agriculturists' Relief Act, 1882	Sections 17 and 19
1883	III	Repealing Act XXVII of 1854 (Nizam of Bengal)	The whole
"	V	Indian Merchant Shipping Act, 1883	In section 2, sub-section (2), *the words* proceedings commenced *and the word* commenced
"	VII	Repealing the Lower Burma Labour Law, 1876	The whole
"	VIII	Little Cocos and Preparis Islands Laws Act, 1883	Section 3
"	IX	Central Provinces Tenancy Act, 1883	Section 1, the last paragraph, *beginning with* Nevertheless
			Section 2
			The schedule
"	XIII	Indus Valley State Railway Lands	Section 1

THE FIRST SCHEDULE—*contd*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1883	XIV	North-Western Provinces and Oudh Local Boards Act, 1883	Sections 57 and 60
"	XV	North Western Provinces and Oudh Municipalities Act, 1883	Section 5, *from* and shall *to the end*
"	XIX	Land Improvement Loans Act, 1883	Section 12, sub-section (2)
1884	I	Honorary Degrees	Section 1
"	II	Unregistered instruments of partition, Madras	In section 2 proviso, *the words* within three years after the date on which this Act comes into force, or *and the words* if the transfer is made after this Act comes into force
"	III	Criminal Procedure Code Amendment Act, 1884	Section 6
,	IV	Indian Explosives Act, 1884	Section 2, sub-section (2)
"	V	Amending the Chutiá Nágpur Encumbered Estates Act, 1876	Section 8, clause (*a*) Section 10
"	VI	Inland Steam-vessels Act, 1884	In section 3, sub section (2), *the words* proceedings commenced *and the word* commenced
"	VII	Indian Steam-ships Act, 1884	Section 2, sub section (2)
"	VIII	Repealing Bengal Regulation XIX of 1810 in the North-Western Provinces	The whole
"	IX	Legal Practitioners' Act, 1884	Section 10, sub-section (2)

THE FIRST SCHEDULE—*contd*

Part I — Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1884	XIV	Validation of Settlement-officers Decisions, Punjab	The whole
"	XX	Amending the Indian Salt Act, 1882	The whole
"	XVII	Lower Burma Municipal Act, 1884	Section 5, *from* and shall *to the end of clause* (*b*) Section 14, clauses (*a*) and (*b*)
"	XVIII	Punjab Courts Act, 1884	Section 1, sub-section (*4*) Sections 2, 68 and 69 The schedule
"	XIX	Rangoon Waterworks Act, 1884	Section 1, sub-section (*3*)
"	XXI	Straits Settlements Emigration	The whole
1885	II	Negotiable Instruments Act, 1885	Section 7 Section 8, clause (*b*), *and the word* and *at the end of clause* (*a*)
"	VII	Pánch Mahâls Laws Act, 1885	Section 4, *from* and in Part II *to the end*
"	IX	Tariff, Excise, Sea customs	In the title and preamble, *the words and figures* to repeal part of section 6 of the Indian Tariff Act, 1882 and Section 1
"	XII	Indian Sea Passengers' Act, 1885	Section 2
"	XVI	Central Provinces Civil Courts Act, 1885	Section 1, sub-section (*4*) Sections 24 and 25
"	XVII	Central Provinces Government Wards Act, 1885	Section 2

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1885	XX	Postponing temporarily the operation of certain provisions of the Bengal Tenancy Act, 1885.	The whole
1886	II	Licence-tax Amendment	Section 1, sub-section (3) The second schedule, Part III, clause (b)
"	IV	Amending the Indian Contract Act, 1872	Section 2
"	V	Mirzapur Stone Mahal Act, 1886	Section 1, sub-section (3) Sections 2 and 19
	VI	Births, Deaths and Marriages Registration Act, 1886	Section 1, sub-section (3)
"	X	Amending the Code of Criminal Procedure, 1882, &c	Section 20 Section 24, sub-section (2)
"	XIII	Indian Securities Act, 1886	Section 1, sub section (3)
"	XIV	North-Western Provinces Rent Act, 1886	Section 6 In section 7, *the words* the word ' other ' is repealed, and in *and the words* of the same section
"	XVIII	Amending Act XXXVI of 1858 (Lunatic Asylums)	Section 3, so far as it relates to section 17A
"	XX	Upper Burma Laws Act, 1886	In section 1, sub section (2), *the words* within four months from the passing of the Act Section 5 The first schedule The second schedule, First Part, so far as it relates to Act V of 1881, section 153

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1886	XXII	Oudh Rent Act 1886	Section 1, sub section (*4*)
"	XXIII	Dekkhan Agricul turists' Relief Act, 1886	Section 10, sub-sections (*1*) and (*2*)
			Section 12, sub section (*2*)
			Section 13
"	XXIV	Extension of the Glanders and Farcy Act 1879 to Bombay	The whole
1887	II	Sea customs, Excise, Tariff	Sections 7 and 9
"	IV	Indian Museum Act, 1887	Section 2
"	VII	Suits Valuation Act, 1887	Section 10
"	VIII	Abolishing Military Courts of Requests	The whole
"	IX	Provincial Small Cause Courts Act, 1887	Section 2, *down to the word* But
			In section 17, sub-section (*1*), *the words* as amended by this Act
			The first schedule
"	XII	Bengal, North-Western Provinces and Assam Civil Courts Act, 1887	Section 2, *down to the word* But
"	XVI	Punjab Tenancy Act, 1887	Sections 2 and 3
			Section 4, clause (*11*), sub-clause (*a*)
			The schedule
"	XVII	Punjab Land-revenue Act, 1887	Section 1, sub section (*4*)
			Section 3, clause (*9*), sub-clause (*a*)

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Extent of repeal
1888	VI	Debtors Act, 1888	Section 9
"	VII	Civil Procedure Code Amendment Act, 1888	Sections 4, 25, 29 and 41
			Section 49, sub-section (*1*).
			Section 50
			Section 52, sub-section (*1*)
			Sections 56 and 57
			In section 65, sub section (*3*), *the words* "*the Code of Civil Procedure*"
			Section 66, sub-section (*2*)
"	VIII	Tolls	In section 5, *the words* the words "and the Governor of the Presidency of Bombay in Council" are hereby repealed, and
"	IX	Repealing enactments relating to contigious diseases	The whole
"	X	Amending the Code of Civil Procedure and the Presidency Small Cause Courts Act, 1882	Section 4.
"	XIII	Punjab Courts Act, 1888	Section 3
"	XVI	Repealing Act VII of 1867 and Madras Regulation XIV of 1832	The whole
"	XIX	Amending the Lower Burma Municipal Act, 1884	Section 3
1889	V	Coroner of Madras	Section 3, sub-section (*2*)
			Section 4, sub-section (*1*)
"	VI	Probate and Administration Act, 1889	Section 9, sub-section (*2*)
			Section 18, sub-section (*1*)
			Section 21

THE FIRST SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd

1 Year	2 No	3 Subject or title	4 Extent of repeal
1889	XI	Lower Burma Courts Act, 1889	The first and second schedules so far as they relate to Regulation VII of 1886
"	XII	Amending the Indian Merchandise Marks Act, 1889	The whole
"	XIII	Cantonments Act, 1889.	In sections 3, 21 and 26, the *figures* 1881, *wherever they occur*
"	XVI	Central Provinces Land revenue Act, 1889	Section 3 In section 26, *the words and figures* Section 136 is hereby repealed, and Section 26, so far as it relates to section 136W Section 29 sub-section (*2*), *from* and the last *to the end* Sections 30, 31 and 36
"	XVII	Central Provinces Tenancy Act, 1889	Section 3
"	XX	Amending Act XXXVI of 1858 (Lunatic Asylums)	Section 3
1890	II	Amending Act XVII of 1864, &c	Section 11, sub-section (*2*)
"	III	Amending the Inland Steam-vessels Act, 1884, and the Indian Steam-ships Act, 1884	Section 3 Section 4, sub-section (*1*). Sections 5 and 16 Section 17, sub-section (*1*) Section 18
"	V	Forest Act, 1890	Section 21
"	X	Amending Act XXV of 1867 (Printing-presses and Books)	Sections 1, 2 and 7

THE FIRST SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—concld.

1 Year	2 No	3 Subject or title	4 Extent of repeal
1890	XVIII	Amending the Indian Emigration Act, 1883	Section 6.
,,	XIX	Amending the Indian Salt Act, 1882	Section 5, and the preamble prefixed thereto
,,	XX	North Western Provinces and Oudh Act, 1890	Section 17 Section 21, sub-section (2) Section 35 Section 43, *from* and the word "Oudh" *to the end* Sections 48, 50 and 56
1891	II	Amending the Indian Christian Marriage Act, 1872	Section 1, sub section (4) Section 4, sub section (2)
,,	IV	Amending the Code of Criminal Procedure, 1882	Sections 1 and 3
,,	VI	Amending certain Acts respecting Indian Merchant Shipping	Section 12
,,	VII	Amending Act X of 1841	Section 1 In section 5, *the words* the words "or the East India Company" are hereby repealed, and Section 6, sub-section (1). In section 8, *the words* the words "issued under the Company's seal and" are hereby repealed, and

THE FIRST SCHEDULE—*contd*

Part II—Acts of the Lieutenant-Governor of Bengal in Council

1	2	3	4
Year	No	Subject or title	Extent of repeal
1866	I	Amending Bengal Regulation VI of 1819 (Ferries)	The whole Act, so far as it applies to Assam
"	V	Hackney Carriages	The whole Act, so far as it applies to Assam
1867	II	Gambling	The whole Act, so far as it applies to Assam
1875	V	Bengal Survey Act, 1875	The whole Act, so far as it applies to Assam

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code

1	2	3	4
Year	No	Subject.	Extent of repeal
1793	XIX	Title to Non-bádsháhi Lakhiráj Grants	In section 4, *the word and figures* and XXI
"	XXXVIII	Loans by Civil Servants	The title, *from* and for re-enacting *to the end* Section 1, *from* From a regard *to* remained in force.
1794	III	Revenue arrears	In the title, *the words* for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue, and *and the words* and for expediting the trial of causes relating to the public revenue or the rents of individuals
1795	I	Benares Permanent Settlement	The title, *from* and for extending *to* 1793
"	XV	Referring cases to Raja of Benares	The title, *from* for extending *to* Section X, and
"	XXVII	Benares Permanent Settlement	The title, *from* and for continuing *to* functions
1799	I	Trade on Sylhet Frontier	So much as has not been repealed
"	V	Wills and Intestacies	In the title, *the words* and City
1800	VIII	Registers of estates	The title, *from* preparing *to* prescribed
1801	I	Division of joint estates	The title, *from* to explain and amend part *to* such sales, *from* contained in Regulation XXV, 1793, *to* Regulation XXVI, 1795), *and from* and to fix *to the end*

THE FIRST SCHEDULE—*contd*

Part III—*Regulations of the Bengal Code*—contd

1	2	3	4
Year	No	Subject	Extent of repeal
1801	I—*contd*	Division of joint estates	In section 8, *the words and figures* by *clause First* of Section XXIX, Regulation VII, 1799, or any other Regulation
			In section 14, *the words and figures from* The rules contained in *to* affected by this Regulation *the words* It is further hereby declared that, *and the words and figures from* This declaration *to* portions thereof
1804	X	State-offences	In section 2, *the words* declared to be
			In section 3, *the words* It is hereby further declared that
1805	XII	Settlement, Cuttack	In section 30, *the words and figures from* The rules *to* this Regulation, *the words* Provided however that, *the words and figures* under Section IV, Regulation XXIV, 1793, *and the word* likewise
1806	XI	Assistance to marching troops and to travellers	The title, *from* and for extending *to the end*
			Section 1 *from* And whereas it is further necessary *to* Section XII, Regulation I, 1804
			In section 8, *the words and figures* (under the rules prescribed by Regulation V, 1804)
1812	XVIII	Leases, Apportionment of Assessment on partition	In section 3, clause *Second*, *the words and figures* and Section VII, Regulation XXVII, 1795
	XXII	Territories bordering on Bandelkhand	The title, *from* and for annexing *to* Calenger
			Section 1

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code—contd

1	2	3	4
Year	No	Subject	Extent of repeal
1812	XXII—*contd*	Territories bordering on Bandelkhand	In section 2, *the words* Ditto of Rajah Kisseree Sing the Rajah of Jeytpore, *the words* Ditto of Chobey Salligram, jaghiredar of Cusbah Pooiwah &c, *and the words* Ditto of Pursram Bahadur, jaghiredar of Khuddee, &c
			Sections 3 and 4
1816	V	Kánungos	The whole Regulation, so far as it applies to Assam
1817	XII	Patwáris	In section 32 *the words* reporting, however, the amount for the information of the Governor General in Council *and the words* when confirmed by Government
			The whole Regulation, so far as it applies to Assam
„	XX	Police	The title, *from* for modifying *to the end*
			In the heading prefixed to section 30, *the word* badges *and the words* and insane persons
			Forms Nos 1, 4, 5, 7, 9 to 12 and 15 to 21 in the Appendix
1819	I	Kánúngos and Patwáris	The title, *from* for replacing *to* Gorakhpur
			Section 4, clause *Fifth*, *from* anything *to the end*
			The whole Regulation, so far as it applies to Assam
„	II	Resumption of revenue-free lands	In section 4, *the words and figures* and Regulations XII and XLII of 1795, Regulations XXXI and XXXVI of 1803, Regulations VIII, *and the words and figures from* nor to alter *to the end*
			In section 12, *the figures* XXVI
			Section 29

THE FIRST SCHEDULE—*contd*

Part III—Regulations of the Bengal Code—contd

1	2	3	4
Year	No	Subject	Extent of repeal
1819	VIII	Patni Taluqs	The title, *from* and to explain *to the end*
			The preamble, *from* It has been likewise deemed advisable *to* defaulters
1821	IV	Powers of Collectors and Magistrates	The title *from* for authorising a Collector *to* Also
1822	VII	Settlement, Cuttack, &c	The title, *from* for continuing *to* five years
"	XI	Non liability of Government for errors of Courts, &c	The title, *from* for modifying *to* arrears of revenue
1823	VI	Indigo-contracts	The preamble, *from* Under the rules *to* drawing up the agreement
			In section 3, clause *Fourth the words* or other officer
			In section 3, clause *Fifth the words* or other tribunal trying the case
			In section 3 clauses *Sixth Seventh* and *Ninth, the words* or other officer trying the case
			In section 3, clause *Ninth the words* or other person trying the case
			The whole Regulation, so far as it applies to Assam
1825	IX	Defaulting mál guzars	The preamble, *from* and whereas the rules *to* sanctioned by Government
			In section 2, clause *First, the words and figures* and Regulations II and XXII, 1795
			In section 3, *the words* and Benares
			Section 8, *from* Section XI, Regulation XXXI, 1803, *to* Conquered Provinces
			Section 9

THE FIRST SCHEDULE—*concld*

Part III.—Regulations of the Bengal Code—concld

1	2	3	4
Year	No	Subject.	Extent of repeal
1825	XIII	Settlement of resumed Lákhiraj land	In section 2, *the figures and words* IV, 1808, Regulations II and
			In section 4, *the words and figures* or the second clause of Section VIII, Regulation XLI, 1795, in the province of Benares
			In section 5, *the figures and word* XLII, 1795, and XXXVI, 1803
1830	V	Indigo-contracts	The title, *from* for amending *to* contracts
			The preamble, *down to* indigo crops, and
			The whole Regulation, so far as it applies to Assam
1831	VI	Sadr Adálat	So much as has not been repealed
"	XI	Police-powers of Tahsíldárs	The preamble, *from* Whereas by Regulation IV, 1821, *to* Magistrates, and *and from* and whereas it is expedient *to* police officers

THE SECOND SCHEDULE

ENACTMENTS AMENDED

A description or citation of a portion of an Act or Regulation includes the words, section or other part mentioned or referred to as forming the beginning or as forming the end of the portion comprised in the description or citation

Part I—Acts of the Governor General in Council

1	2	3	4
Year	No	Subject or title	Amendment
1835	XIX	Assistant to Agent for Sardárs, Dekkhan	*Add the following section* — 2 The provisions of the Code of Civil Procedure relating to appeals to a High Court from decrees passed in appeal shall apply, so far as may be, to appeals to the Governor in Council under this Act (Margin: Procedure in appeals to Governor of Bombay in Council)
1839	VII	Tahsíldárs, Madras	In section 6, *for* the three last preceding sections *read* sections 3 and 5
1846	I	Pleaders	In section 7, *for* the sections of Regulations *read* the section of the Regulation
1850	XIX	Binding Apprentices	In section 11, *for* section VIII *read* section 9 In section 20, *for* and, *where the word occurs before* administrators, *read* or
1851	XII	Land revenue, Madras Town	In the preamble and section 1, *for* within the limits of the Town of Madras as defined in Section XII, Regulation II of 1802 of the Madras Code *read* within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras
1856	VIII	Control of Gaols	In the title and preamble *for* Presidencies of Fort St George and Bombay *read* Presidency of Bombay In section 2, *for* each of the said Presidencies *read* the said Presidency

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment.
1856	XX	Chaukidárs	In section 38 (as amended by Act XXII of 1871, section 3), *for* Commissioners of Circuit *read* Commissioner
1857	XXV	Forfeiture of property	In section 2, *for* by this Act, or Act XI of 1857, or Act XIV of 1857, or Act XVI of 1857, *read* by the Indian Penal Code, section 121 or section 122, or the Indian Articles of War, Article 24
1858	XXXVII	Nawáb of the Carnatic	*For the list of names in Schedule A, read the following* — 1 Her Highness Nawab Khair-un Nissa Begam 2 Nawab Ahmad-un-Nissa Begam 3 Nawab Qadira Begam 4 Rahim un-Nissa Begam 5 Ammak-ul-Ali Aliyat-un-Nissa Begam
1859	I	Merchant Seamen	In section 62, *for* Act XX of 1841 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) *read* the Succession Certificate Act, 1889 In section 115, *for* Sections XXI and XXII of this Act *read* Chapter IV of the Indian Merchant Shipping Act, 1883, and section 22 of this Act
1860	XXVIII	Boundary-marks, Madras	In section 4, *for the words and figures from* in the same manner *to the end, read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts.
"	XLV	Indian Penal Code	In section 307, Illustration (*c*), *after* of *insert* the first paragraph of

THE SECOND SCHEDULE—*contd*

Part I —Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1863	XX	Religious Endowments	In section 3, *for* Section I *read* the preamble to this Act
1864	III	Foreigners	In section 24, *for the words and figures from* according *to the end, read* be recovered in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
1865	X	Indian Succession Act, 1865	In section 242, *after* is *insert* or are
1867	III	Gambling	In the preamble, *after* Fort William *insert* and In section 2 *for* Sections 13 17 and 18 *read* Sections 13 and 17
,,	XXIII	Murderous Outrages, Punjab	In section 10, *for* the Punjab Chief Court Act, 1866, *read* in any other enactment for the time being in force
,,	XXV	Printing Presses and Books	In section 3, *before* of the publisher *insert* the name
1868	V	Commissioner in Sindh	In the schedule, *for* Act VII of 1854 (for the apprehension within the territories under the Government of the East India Company of persons charged with the commission of heinous offences beyond the limits of the said territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them) *read* The Foreign Jurisdiction and Extradition Act, 1879, *and for* Act VII of 1865 (to give effect to rules for the management and preservation of Government forests) *read* The Indian Forest Act, 1878

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1 Year	2 No	3 Subject or title	4 Amendment
1869	V	Indian Articles of War	In Part I, clause (*c*), *for* or any Act *read* in any Act
			In the heading to Article 170, *for* "*committed*" *read* "*of which any person is accused*"
,,	XX	Indian Volunteers' Act, 1869	In section 22, *for the words from* if for offences committed outside *to the end, read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
1870	VII	Court-fees Act, 1870	*For* section 34 *read the following* —
			34 (*1*) The Local Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons. *Sale of stamps.*
			(*2*) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law
			(*3*) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both
			In Schedule I, Article 2, *for* Act No XIV of 1859 (*to provide for the limitation of suits*), section 15, *read* the Specific Relief Act, 1877, section 9

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1870	VII—*contd*	Court-fees Act, 1870	In Schedule II, Article 4, *for* Bombay Act No V of 1864 (*to give Mamlatdars' Courts jurisdiction in certain cases to maintain existing possession or to restore possession to any party dispossessed otherwise than by course of law*) *read* the Mamlatdars' Courts Act, 1876
"	XXIV	Oudh Taluqdars' Relief Act	In section 12, *for the words* section three, *in the second place in which they occur read* section 4
"	XXVI	Prisons Act, 1870	In the preamble, *for* and British Burma *read* Coorg and Burma In section 6, first paragraph (as amended by Act XIV of 1878), *for* and British Burma *read* Coorg and Burma In section 47, clause (*2*), *for* assaults *read* assault
"	XXVII	Amending the Indian Penal Code	In section 13, *for* the said sections 124A and 225A *read* sections 124A, 225A and 225B
1871	V	Prisoners' Act, 1871	In section 13, *for* section eight of Act No XXIII of 1861 (*to amend Act VIII of 1859*) *read* section 350 of the Code of Civil Procedure, *and for* the provisions as to deposit of fees and as to release on security contained in the same section, *read* the provisions as to release on security contained in section 349 of the same Code
1872	IV	Punjab Laws Act, 1872	In section 12 (as amended by Act XII of 1878, section 2), *for* the Punjab Tenancy Act, 1868, section 34, *read* the Punjab Tenancy Act, 1887, section 53 In section 50 (as amended by Act XV of 1875, section 3), *for* sections forty-three to forty-nine *read* sections 43 to 48

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1872	V	Jurisdiction over Sindh.	In section 2 (added by Act XX of 1872), *for* the Administrator General's Act 1867, *read* the Administrator General's Act, 1874
"	IX	Indian Contract Act, 1872	In section 25, clause (1), *for* assurances *read* documents. In section 43 first paragraph, *for* one *read* one or more In section 63, Illustration (*e*), *for* compensation *read* composition
"	XV	Indian Christian Marriage Act, 1872	In section 4, *after* is *insert* or are In Schedule III, *for* (See section 28) *read* (See sections 28 and 31)
1873	VIII	Northern India Canal and Drainage Act, 1873	In section 75, clause (3), *after* whom *insert* and
1874	II	Administrator General's Act, 1874	In section 15, *after* hereafter *insert* to
"	IX	European Vagrancy Act, 1874	In section 26 *for the words from* if for offences committed outside *to* time being *read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
"	XIV	Scheduled Districts Act, 1874	*After* section 5, *insert the following section* — 5A In declaring an enactment in force in a scheduled district or part thereof under section 3 of this Act, or in extending an enactment to a scheduled district or part thereof under section 5 of this Act, the Local Government, with the previous sanction of the Governor General in Council, may declare the operation of the enactment to be subject to such restrictions and modifications as that Government thinks fit [Margin: Modification of enactments in their application to scheduled districts]

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1874	XIV—*contd*	Scheduled Districts Act, 1874	In the first schedule, Part I, No II, *for* (7) The Konda Muttá of Belgám *read* (7) The Konda Muttá of Merangi
			In the first schedule, Part III, No I *for* Divisions *read* Districts
"	XV	Laws Local Extent Act, 1874	In the second schedule, Part (*a*), in the entry relating to Madras Regulation II of 1806, *for* (parts of ss 1 & 7) *read* (section 7, clause second)
			In the sixth schedule, Part I, No II, *for* (7) The Konda Muttá of Belgám *read* (7) The Konda Muttá of Merangi
			In the sixth schedule, Part III, No I *for* Divisions *read* Districts
1876	X	Bombay Revenue Jurisdiction Act, 1876	In section 1, clause (*b*), *for* Act XV of 1871 *read* Act XXI of 1881
"	XIII	Indian Merchant Seamen's Act, 1876	In section 8 last paragraph, *for* to imprisonment *read* with imprisonment
"	XVII	Oudh Land-revenue Act, 1876	In section 105, *for* field *read* fields
"	XVIII	Oudh Laws Act, 1876	In section 39 clause (*f*), *for* Oudh Revenue Act *read* Oudh Land-revenue Act, 1876
1877	III	Indian Registration Act, 1877	To section 1 *add* the following — The Local Government may, with the previous sanction of the Governor General in Council, cancel any order excluding districts or tracts of country from the operation of this Act

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1877	III—*contd*	Indian Registration Act, 1877	In section 83, *for the words from* if for offences committed outside *to the end read* in the manner provided by the law for the time being in force for the recovery of fines imposed by Criminal Courts
			After the third paragraph of section 89 *insert the following* —
			Every Revenue-officer granting a certificate of sale to the purchaser of immoveable property sold by public auction shall send a copy of the certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate and such officer shall file the copy in his Book No 1
			In section 90, clause (*c*), *for* or filed *read* are filed
1878	I	Opium Act, 1878	In section 24, *for* Deputy Collector *read* Deputy Commissioner
,,	VII	Indian Forest Act, 1878	In section 41, clause (*e*), *for* depôt *read* depôts
,,	VIII	Sea-customs Act, 1878	In section 2, *for* the first schedule *read* Part I of the schedule
			In the schedule appended to section 167,
			in the first column of the entry numbered 3, *for* No 2 *read* No 4, *and for* landing or shipment *read* shipment and landing, *and*
			in the second column of the entry numbered 59, *for* 141 *read* 142

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1878	XVII	Northern India Ferries Act, 1878	In section 17, clause (*c*), *for* first *read* in the first instance, *and for the words and figures from* and then *to the end of the clause, read* and shall then, at the discretion of the Local Government— (*i*) be placed at the disposal of any District Board or District Boards established under the Punjab District Boards Act, 1883, or, (*ii*) be applied to any of the purposes specified in the second clause of section 5 of the Central Provinces Additional Rates Act, 1878, as the case may be, and
1879	I	Indian Stamp Act 1879	In Schedule I, Article 5, clause (*b*), *for* right *read* rights In Schedule II, Article 13, clause (*b*), *before* annual *insert* average
"	XVI	Transport of Salt Act, 1879	In section 3, clause (*a*), *for* section twenty-eight or section thirty-one of the Act of the Governor of Bombay in Council No VII of 1873, or by a rawána granted under Madras Regulation I of 1805, section eleven, clause third *read* Chapter V of the Madras Salt Act, 1889, or Chapter V of the Bombay Salt Act, 1890, or the corresponding law for the time being in force in the territories administered by the Governor of Fort St George in Council or the Governor of Bombay in Council, as the case may be

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1879	XXI	Foreign Jurisdiction and Extradition Act, 1879	In section 6, *for the first thirty-three words read* The Governor General in Council may appoint any European British subject, either by name or by virtue of his office, to be a Justice of the Peace in or for any such country or place
1880	VII	Indian Merchant Shipping Act, 1880	In section 68, *for* purposes *read* purpose
1881	V	Probate and Administration Act, 1881	In section 59, *after* is *insert* or are In section 83, *for* proceeding *read* proceedings
"	XII	North Western Provinces Rent Act, 1881	In section 94, *for* of village expenses *read* for village-expenses, *and for* arrears or share *read* arrears, share, expenses or dues
"	XVIII	Central Provinces Land revenue Act, 1881	In section 33, *for* the first five grades *read* the last five classes, *for* the Central Provinces Courts Act, 1865, *read* the Central Provinces Civil Courts Act, 1885, *and for* sections twelve, nineteen and twenty *read* section 7 In section 34, *for* the Central Provinces Courts Act 1865, sections twelve, nineteen and twenty, *read* the Central Provinces Civil Courts Act, 1885, section 16 and section 17, sub-section (*1*), and the powers of a Court of a Commissioner described in the same Act, section 15, sub section (*1*) In section 35, *for* the first four grades *read* the last four classes
"	XIX	Lower Burma Forest Act, 1881	In section 43, clause (*g*), *for* station *read* stations
"	XXII	Excise Act, 1881	In sections 13 and 55, *for* Chief Controlling Revenue-authority *read* Chief Revenue authority In the heading to Chapter V, *after* spirit *insert* and fermented liquor.

THE SECOND SCHEDULE—*contd*

Part I—Acts of the Governor General in Council—contd

1	2	3	4
Year	No	Subject or title	Amendment
1882	V	Indian Easements Act, 1882	In section 14, *for* right *read* a right
"	VI	Indian Companies' Act, 1882	In section 66, *after the word* cheque, *where it first occurs, insert* or
			In section 88, *after* dates *insert* of
			In section 127, *for* prove *read* proof
			In section 144, clause (*f*), *after the word* bill *in the last place in which it occurs, insert* hundi
	X	Code of Criminal Procedure, 1882	In section 191 *between* District Magistrate *and* Sub-divisional Magistrate *insert* or
			In section 206, *after* Sub-divisional Magistrate *insert* or
			In Schedule III in the part entitled "*I Ordinary Powers of a Magistrate of the third class*" *before the first entry, insert* (1A) Power to arrest, or direct the arrest and to commit to custody a person committing an offence in his presence, section 64
"	XIV	Code of Civil Procedure	In section 6, clause (*d*), *for* Maulmain, Akyab or Bassein *read* or Maulmain
			In section 266, clause (*i*), *for* Native *read* Indian
			In section 484, *for* the sum *read* the same
			In section 568 clause (*b*), *for* for *read* or
1883	V	Indian Merchant Shipping Act, 1883	In section 6, sub-section (3), *for* to simple imprisonment *read* with simple imprisonment
"	XIV	North Western Provinces and Oudh Local Boards Act, 1883	In sections 36 and 37 *for* Government Civil Pension and Leave Codes, *wherever those words occur, read* Civil Service Regulations

THE SECOND SCHEDULE—*contd.*

Part I.—Acts of the Governor General in Council—contd.

1	2	3	4
Year	No	Subject or title	Amendment
1883	XV	North-Western Provinces and Oudh Municipalities Act, 1883	In sections 37 and 38, *for* Government Civil Pension and Leave Codes *read* Civil Service Regulations
,,	XX	Punjab District Boards Act, 1883	In sections 28 and 29, *for* Government Civil Pension and Leave Codes, *wherever those words occur, read* Civil Service Regulations
1884	VI	Inland Steam-vessels Act, 1884	In section 56, *for* to simple imprisonment *read* with simple imprisonment
,,	XVII	Lower Burma Municipal Act, 1884	In sections 34 and 35, *for* Government Civil Pension and Leave Codes, *wherever those words occur, read* Civil Service Regulations
1886	XII	Petroleum Act, 1886	In section 1, sub-section (3), *for* The provisions of this Act *read* Sections 1 to 4 of this Act and the provisions
,,	XXIII	Dekkhan Agriculturists' Relief Act, 1886	In section 10, sub-section (3), *for* the same section *read* section 58
1887	XVI	Punjab Tenancy Act, 1887	In section 45, sub section (2), *before* year *insert* agricultural.
1888	III	Police Act, 1888	In section 2, sub-section (1), *for* the Bombay District Police Act, 1867, *read* or the corresponding law for the time being in force in the territories administered by the Governor of Bombay in Council
,,	VII	Civil Procedure Code Amendment Act, 1888	In section 49, sub-section (2), *for* the same section *read* section 562
			In section 52, sub-section (2), *for* the same section *read* section 566
1889	V	Coroner of Madras	In section 4, sub-section (2), *for* that Code *read* the Code of Criminal Procedure, 1882

THE SECOND SCHEDULE—*contd.*

Part I—Acts of the Governor General in Council—concld

1 Year	2 No	3 Subject or title	4 Amendment
1889	XI	Lower Burma Courts Act, 1889	*For* section 87 *read the following* — 87 For the purposes of section 47 of the Guardians and Wards Act, 1890, the Special Court constituted under Chapter V of this Act shall be deemed to be the High Court in respect of appeals from orders made by the Judge of the Town of Maulmain (Appeals from orders under the Guardians and Wards Act, 1890)
"	XIII	Cantonments Act, 1889	In section 19, *for* shall not be imposed under section 17 of this Act in the cantonment, *read* shall not be leviable in the cantonment in pursuance of a notification under section 17 of this Act
"	XVIII	Central Provinces Municipal Act, 1889	In section 29, clause (*f*), *for* used *read* use
1890	III	Amending the Inland Steam-vessels Act, 1884, and the Indian Steam-ships Act, 1884	In section 4, sub section (*2*), *for* the same section *read* section 11 of the said Act In section 17, sub section (*2*), *for* the same section *read* section 13 of the said Act
1891	VII	Amending Act X of 1841	In section 6, sub-section (*2*), *for* the same section *read* section 17 of the said Act

THE SECOND SCHEDULE—*contd.*

Part II —Regulations of the Bengal Code.

1	2	3	4
Year	No	Subject	Amendment
1793	XI	Inheritance	In section 3, *for* that section *read* section 2, *and for* Regulation XXV, 1793, *read* the Estates' Partition Act, 1876
1817	XII	Patwaris	In section 31, *for* Boards are *read* Board is *For section 35 read the following* — 35 (*1*) Any person aggrieved by a decision or order of a Collector under section 20 of this Regulation may appeal within six months from the date thereof to the Commissioner of the Division Appeal to Commissioner from decision or order under section 20 (*2*) The Commissioner may reverse or alter any such decision or order in appeal
"	XX	Police	In the heading prefixed to section 29, *for* Commercial, Salt and Opium Departments *read* Opium Department, *and for* those Departments *read* that Department In section 29, clause *Twelfth*, *for* Section XXXI, Regulation XIII, 1816, *read* Act XIII of 1857, section 21.
1818	III	State Prisoners .	In section 9, *after* situated *insert* and
1819	II	Resumption of revenue free lands	In section 6, clause *First*, *for the words from* in the Persian and Bengal languages *to* Conquered Provinces *read* in the vernacular of the district In section 12, *after* belong *insert* he In section 26, clause *Second*, *for* a appeal *read* an appeal

THE SECOND SCHEDULE—*concld*

Part II.—Regulations of the Bengal Code—concld

1	2	3	4
Year	No	Subject	Amendment
1822	III	Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal	(*a*) In section 5, clause *First* *for* the Governor General in Council, by an order in Council, *and for* the Governor General in Council similarly, (*b*) in section 5, clause *First*, first proviso, clause *Second* and clause *Third*, *for* Government and (*c*) in section 5 clauses *Fourth* and *Fifth for* the Governor General in Council—*read* the Lieutenant Governor
			In section 5, clause *First* first proviso *before* Collector *insert* Commissioner or
			In section 5, clause *First*, third proviso *for* formally confirmed *read* made or confirmed in accordance with rules sanctioned
1823	VI	Indigo contracts	In section 6 *for* a investigation *read* an investigation
1825	XIII	Settlement of resumed lakhiraj land	In section 4, *for* the Regulations *read* the Regulation
			In section 5 *for* Regulations *read* Regulation

S. HARVEY JAMES,
Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1891, and is hereby promulgated for general information —

ACT NO XIII OF 1891

An Act to amend the Inland Steam-vessels Act, 1884

WHEREAS it is expedient to amend the Inland Steam vessels Act, 1884, It is hereby enacted as follows —

Substitution of new Chapter for Chapter III, Act VI, 1884

1 For Chapter III of the said Act the following shall be substituted, namely —

"CHAPTER III

"MASTERS (INCLUDING SERANGS), AND ENGINEERS (INCLUDING ENGINE-DRIVERS), OF INLAND STEAM-VESSELS

Appointment of examiners

"22 The Local Government may, from time to time, appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificates of competency as masters or serangs, or as engineers or engine-drivers, of inland steam-vessels

Grant of masters' and serangs certificates of competency

"23. (1) The Local Government shall grant to every person who is reported by the examiners to possess the necessary qualifications a certificate of competency to the effect that he is competent to act as a first-class master, second-class master or serang, as the case may be, of an inland steam-vessel

"(2) Every certificate granted under this section shall be in the prescribed form

Grant of engineers' and engine drivers' certificates of competency

"24 (1) The Local Government shall grant to every person who is reported by the examiners to possess the necessary qualifications a certificate of competency to the effect that he is competent to act as an engineer, first-class engine-driver or second-class engine-driver, as the case may be, of an inland steam-vessel

"(2) Every certificate granted under this section shall be in the prescribed form

Power for Local Government to require re-examination or further inquiry

"25. Before granting a certificate under either of the two last foregoing sections, the Local Government may, if it has reason to believe that the report of the examiners regarding any applicant has been unduly made, require a re-examination of the applicant or a further inquiry into his testimonials and character

Grant of certificates of service

"25A. (1) The Local Government may in its discretion grant without examination to any person who has served as a master, or as an engineer, of an inland steam-vessel before the first day of April, 1890, a certificate of service to the effect that he may act as a first-class master, second class master or serang, or as an engineer, first-class engine-driver or second-class engine-driver, as the case may be, of an inland steam-vessel

"(2) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination

Certificates to be made in duplicate

"26 Every certificate of competency or service granted under this Act shall be made in duplicate, and one copy shall be delivered to the person entitled to the certificate, and the other shall be kept and recorded in the prescribed manner

Copy of certificate to be granted in certain cases

"27 Whenever a master or serang, or an engineer or engine-driver, proves, to the satisfaction of the Local Government which granted his certificate, that he has, without fault on his part, lost or been deprived of it, a copy of the certificate to which, by the record kept as provided by law, he appears to be entitled shall be granted to him, and shall have all the effect of the original

Nature of certificates necessary in case of different steam vessels

"28 (1) An inland steam-vessel having engines of eighty nominal horse-power or upwards shall not proceed on any voyage unless she has—

(a) as her master a person possessing a first-class master's certificate granted under this Act or a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*) or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869, and — 17 & 18 Vict, c 104 &c; 32 & 33 Vict, c 11

(b) as her engineer a person possessing an engineer's certificate granted under this Act or the Indian Steam-ships Act, 1884, or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869. — VII of 1884

"(2) An inland steam-vessel having engines of thirty nominal horse-power or upwards but of less than eighty nominal horse-power shall not proceed on any voyage unless she has—

(a) as her master a person possessing a second-class master's certificate granted under this Act or a certificate of the higher grade of the nature referred to in clause (a) of sub-section (1), and

(b) as her engineer a person possessing a first-class engine-driver's certificate granted under this Act or an engine-

VII of 1884 driver's certificate granted under the Indian Steam-ships Act, 1884, or a certificate of the higher grade of the nature referred to in clause (*b*) of sub-section (*1*)

Provided that a steam-vessel shall be deemed to have complied with this sub-section if she has as her master and engineer a person possessing both a second-class master's certificate and a first class engine-driver's certificate granted under this Act, or, in substitution for either of such certificates, as the case may be, a master's certificate or an engineer's certificate of the higher grade of the nature referred to in sub-section (*1*)

"(*3*) An inland steam-vessel having engines of less than thirty nominal horse-power shall not proceed on any voyage unless she has—

(*a*) as her master a person possessing a serang's certificate granted under this Act or a certificate of the higher grade of the nature referred to in clause (*a*) of sub-section (*1*) or sub section (*2*), and

(*b*) as her engineer a person possessing a second-class engine-driver's certificate granted under this Act or an engine-driver's certificate granted under the Indian Steam-ships Act, 1884, or a certificate of the higher grade of the nature referred to in clause (*b*) of sub-section (*1*) or sub-section (*2*)

Provided that a steam-vessel shall be deemed to have complied with this sub-section if she has as her master and engineer a person possessing both a serang's certificate and a second-class engine-driver's certificate granted under this Act, or, in substitution for either of such certificates, as the case may be, a master's certificate or an engineer's or engine-driver's certificate of the higher grade of the nature referred to in sub-section (*1*) or sub section (*2*)

"(*4*) Notwithstanding anything in sub section (*1*), sub-section (*2*) or sub section (*3*), the Local Government may, by general or special order, direct that a person possessing a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*) or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869, or possessing an engineer's certificate granted under the Indian Steam-ships Act, 1884, or the Merchant Shipping Acts, 1854 to 1889, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869, shall not act as master or engineer, as the case may be, of an inland steam-vessel unless he also possesses, in the case of a master, such a master's or serang's certificate granted under this Act as qualifies him under this section to act as master of the vessel, or, in the case of an engineer, such an engineer's or engine-driver's certificate granted under this Act as qualifies him under this section to act as engineer of the vessel

17 & 18 Vict, c 104, &c

32 & 33 Vict, c 11

"Provided that, for the purposes of this sub-section, the Local Government may, in its discretion, grant without examination a master's or serang's, or an engineer's or engine-driver's certificate of competency under this Act, and that a certificate of competency so granted without examination shall have the same effect as a certificate of competency granted under this Act after examination

Power for Local Government to make rules as to grant of certificates of competency and certificates of service

"29 (*1*) The Local Government may make rules to regulate the granting of certificates of competency under this Act, and may by such rules—

(*a*) provide for the conduct of the examination of persons desirous of obtaining certificates of competency as masters or serangs, or as engineers or engine-drivers, under this Act,

(*b*) prescribe the qualifications to be respectively required of persons desirous of obtaining first class masters' certificates, second class masters' certificates, serangs' certificates, engineers' certificates, first-class engine drivers' certificates and second-class engine-drivers' certificates, respectively,

(*c*) fix the fees to be paid by all applicants for examination, and

(*d*) prescribe the form in which certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded

"(*2*) The Local Government may also make rules with respect to the grant of certificates of service under this Act, and may by such rules—

(*a*) fix the fees to be paid for such certificates, and

(*b*) prescribe the form in which such certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded"

Substitution of new clause for clause (*c*), section 43, Act VI, 1884.

2. For clause (*c*) of section 43 of the said Act the following shall be substituted, namely —

"(*c*) if, in the case of a second-class master or serang, or of an engine-driver, the master or serang, or the engine-driver, is or has become, in the opinion of the Local Government, unfit to act as a second-class master or serang, or as an engine-driver, as the case may be,"

Repeal of sections 9, 10 and 11, Act III, 1890

3 Sections 9, 10 and 11 of Act III of 1890 (*an Act to amend Acts VI and VII of 1884*) are hereby repealed

S HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1891, and is hereby promulgated for general information —

ACT No XIV OF 1891.

An Act to amend the constitution of the Court of the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province

WHEREAS it is expedient to amend the constitution of the Court of the Judicial Commissioner of Oudh, and alter the Law with respect to Second Appeals and other matters in that Province, It is hereby enacted as follows —

Title and commencement

1 (1) This Act may be called the Oudh Courts Act, 1891

(2) It extends to all the territories for the time being administered by the Chief Commissioner of Oudh, and

(3) It shall come into force on the first day of April, 1891

2. Act IV of 1885 (*to provide for the temporary appointment from time to time of an Additional Judicial Commissioner for Oudh*) is hereby repealed

But the Additional Judicial Commissioner holding office under that Act immediately before the commencement of this Act shall be deemed to have been appointed under this Act

Definitions

3 In this Act, unless there is something repugnant in the subject or context, the expressions "High Court" and "Chief Justice" mean the High Court of Judicature for the North-Western Provinces and the Chief Justice of that Court, respectively

Appointment of Additional Judicial Commissioner

4 (1) The Local Government, with the previous sanction of the Governor General in Council, shall, by notification in the official Gazette, appoint such person as it thinks fit to be an Additional Judicial Commissioner, and to exercise jurisdiction, as such Additional Judicial Commissioner, in the Court of the Judicial Commissioner of Oudh.

(2) A person so appointed shall hold his office during the pleasure of the Local Government

Jurisdiction of Additional Judicial Commissioner

5 (1) Subject to the other provisions of this Act, an Additional Judicial Commissioner shall exercise such jurisdiction of the Judicial Commissioner under any enactment for the time being in force as the Local Government may prescribe, but only in such cases as the Judicial Commissioner may direct.

(2) The Judicial Commissioner may withdraw from the Additional Judicial Commissioner, and himself hear and dispose of, any case with respect to which he may have directed the Additional Judicial Commissioner to exercise jurisdiction and of which the hearing before the Additional Judicial Commissioner has not been commenced

Law applicable to Additional Judicial Commissioner

6 Subject to the other provisions of this Act, every enactment for the time being applicable to the Judicial Commissioner shall apply to the Additional Judicial Commissioner when exercising any jurisdiction under the last foregoing section, as if he were the Judicial Commissioner

Confirmation of capital sentences by a bench.

7. (1) The Court of the Judicial Commissioner of Oudh, consisting of the Judicial Commissioner and the Additional Judicial Commissioner, shall, for the purpose of section 377 of the Code of Criminal Procedure, 1882, be deemed to be a High Court consisting of two Judges X of 1882

(2) When any such case as is referred to in that section of the Code is heard before the Judicial Commissioner and the Additional Judicial Commissioner, and they are divided in opinion, they shall submit the case, with their opinions thereon, to the High Court to be laid before such Judge, or such bench of two or more Judges, of that Court as the Chief Justice may appoint

(3) Such Judge or bench, after such examination and hearing as he or it thinks fit, shall deliver his or its opinion in writing and cause a copy thereof under the signature of the Registrar of the High Court to be transmitted to the Judicial Commissioner, and the Judicial Commissioner and the Additional Judicial Commissioner sitting together shall, on receipt of the copy, proceed to dispose of the case in conformity with the opinion of the Judge or bench

(4) When the Chief Justice has appointed a bench of two or more Judges of the High Court under sub-section (2), and the Judges differ as to the opinion to be delivered, communicated and followed under sub section (3), the opinion to be so delivered, communicated and followed shall be—

(a) if there is a majority of the Judges, the opinion of the majority, and

(b) if the Judges are equally divided, the opinion of the senior Judge

Hearing of other cases by a bench

8 Any of the following proceedings, namely —

(a) an appeal from an original decree or order of a District Judge or Additional Judge,

(b) an appeal which, under section 18, sub-section (1), of the Oudh Civil Courts Act, 1879, as amended by the North-Western Provinces and Oudh Act, 1890, lies from a decree or order of a Subordinate Judge to the Judicial Commissioner, XIII of 1879 XX of 1890.

(c) any other appeal, whether civil or criminal, or any application or other matter, with respect to which appeal, or application or other matter, the Judicial Commissioner or the Additional Judicial Commissioner, as the case may be, before whom it is pending, has certified under his hand that it should in his opinion be heard by two Judges,

shall be heard by the Judicial Commissioner and the Additional Judicial Commissioner sitting together

Provided, with respect to clauses (a) and (b), as follows, namely —

(i) that the amount or value of the subject-matter of the suit in the Court of first instance was ten thousand rupees or upwards, and the amount or value of the matter in dispute on appeal to the Judicial Commissioner is the same sum or upwards, or

(ii) that the decree or order appealed from involves, directly or indirectly, some claim or question to, or respecting, property of like amount or value

Rules in case of difference of opinion

9 Whenever in any case before the Judicial Commissioner and the Additional Judicial Commissioner sitting together, other than a case for which provision is made in section 7 of this Act a difference of opinion arises, the following rules shall be observed —

(a) If the case is a civil case, then, unless the Judicial Commissioner and the Additional Judicial Commissioner concur in a decision reversing or varying the decree or order under their consideration, such decree or order shall be upheld

Provided that if the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, and either the Judicial Commissioner or the Additional Judicial Commissioner is of opinion that the question should be referred to the High Court, the Judicial Commissioner and the Additional Judicial Commissioner shall jointly state the question and forward such statement, with their respective opinions on the question, to the High Court

(b) If the case is a criminal case, then the Judicial Commissioner and the Additional Judicial Commissioner shall jointly state the question as to which they differ, and forward such statement, with their respective opinions on the question, to the High Court

Procedure on reference under last foregoing section

10 (1) On receiving a statement forwarded in any case under the last foregoing section, the High Court, by a bench constituted by two or more Judges as the Chief Justice may determine, shall decide the question referred therein and transmit to the Judicial Commissioner a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner and the Additional Judicial Commissioner sitting together shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court

(2) When the Judges differ as to the decision of any such question, the decision to be given, communicated and followed under sub section (1) shall be—

(a) if there is a majority of the Judges, the decision of the majority, and

(b) if the Judges are equally divided, the decision of the senior Judge

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision

(4) The costs, if any, consequent on the statement of the question for the decision of the High Court shall be costs in the case

Repeal of and amendment of certain portions of Act XIII, 1879

11 (1) Section 21 of the Oudh Civil Courts Act, 1879, respecting the admission of second appeals in certain cases by the Judicial Commissioner, is hereby repealed

(2) The following portions of that Act are also hereby repealed, namely, section 2, the proviso to section 6, section 22, section 25, section 26, section 39, and the schedule

(3) For the last paragraph of section 23 of the same Act the following shall be substituted, namely —

" In the event of an appeal being preferred from a judgment or order passed by a Judicial Commissioner or an Additional Judicial Commissioner in any other capacity, or in which he has any personal interest, the case shall be heard by the Additional Judicial Commissioner or the Judicial Commissioner, as the case may be."

S HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1891, and is hereby promulgated for general information —

ACT NO XV OF 1891

An Act to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad, Amir-ul-Omrah

Preamble

WHEREAS it is expedient to confirm and give effect to the indenture which is set forth in the schedule to this Act and which was made the twelfth day of March, 1891, between the Secretary of State for India in Council of the one part and Ihtisham-ul-Mulk Rais-ud Dowlah Amir-ul-Omrah Nawab Sir Syud Hussan Ali Khan Bahadoor Mohabat Jung, G C I E, Nawab Bahadoor of Moorshedabad, eldest son of His late Highness Moontazin-ul-Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor, Nusrut Jung, late Nawab Nazim of Bengal, Behar and Orissa of the other part, It is hereby enacted as follows —

Title and commencement

1 (1) This Act may be called the Moorshedabad Act, 1891, and

(2) It shall come into force at once

Confirmation of indenture of March, 1891

2 The said indenture is hereby confirmed

Additions to schedule to indenture

3 (1) The Governor General in Council, by notification in the Gazette of India, may in his discretion, on the written request of the Nawab Bahadoor of Moorshedabad for the time being, add, in such form as the Governor General in Council may think fit, to the schedules of immoveable property which are annexed to the said indenture any additional immoveable property which may be acquired from time to time for the maintenance of the position and dignity of the Nawab Bahadoor of Moorshedabad for the time being.

(2) No such notification as is referred to in sub-section (1) shall be made without such previous publication as would be necessary under section 6 of the General Clauses Act, 1887, in the case of a rule to be made under an enactment to which that section applies

(3) The publication in the Gazette of India of such a notification, as having been made by the Governor General in Council, shall, subject to any further order of the Governor General in Council, be conclusive proof with respect to the subject-matter of the notification

Limitation for claims to scheduled immoveable property

4 No right to any immoveable property mentioned in any of the schedules to the said indenture, or in any addition which under the last foregoing section may from time to time be made to those schedules or any of them, shall, if the right has not accrued before the passing of this Act, be acquired by any person by adverse possession or assertion of title unless such adverse possession or assertion of title is found to have existed for sixty years

Perpetual descent of property

5 All property, moveable and immoveable, mentioned in the said indenture, or in any of the schedules thereto or in any addition which under section 3 may from time to time be made to those schedules or any of them, shall descend and, subject to the provisions of the said indenture, be enjoyed for ever by the Nawab Bahadoor of Moorshedabad for the time being

Relief from stamp and registration laws

6 The said indenture shall for all the purposes of all enactments for the time being in force be admissible in evidence and have in all other respects the same effect as if it had been duly stamped and registered in such manner as those enactments, or any of them, or any rule or order under any of them, may require

THE SCHEDULE

(*See preamble and following sections*)

HER MAJESTY'S SECRETARY OF STATE FOR INDIA IN COUNCIL,

to

NAWAB SIR SYUD HUSSAN ALI BAHADOOR

THIS INDENTURE made the twelfth day of March 1891 between the Secretary of State for India in Council (hereinafter called "the Secretary of State") of the one part and Ihtisham-ul-Mulk Raisud Dowlah Amir-ul-Omrah Nawab Sir Syud Hussan Ali Khan Bahadoor Mohabut Jung, G C I E, Nawab Bahadoor of Moorshedabad (hereafter called "the said Nawab Bahadoor") eldest son of His late Highness Moontazim ul Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor Nusrut Jung late Nawab Nazim of Bengal Behar and Orissa (who is hereinafter referred to as "the said Nawab Nazim") of the other part *Whereas* the said Nawab Nazim in the year 1838 being then a minor of about the age of ten years succeeded by hereditary descent to the honours and dignities of the Nizamut and Subahdary of Bengal Behar and Orissa and was thereupon declared in and by a proclamation issued and published by and under the authority of the Governor General of India in Council for the time being to be the Nawab Nazim and Subahdar of the Provinces of Bengal Behar and Orissa and to have assumed and to exercise the authority dignities and privileges of the said office and dignity under the style and the title of Moontazim ul Mulk Mohsen ud Dowlah Fureedoon Jah Syud Monsoor Ali Khan Bahadoor Nusrut Jung *And whereas* the Nawabs Nazim of Bengal Behar and Orissa and their families have under and by virtue of certain treaties and engagements with the British Government received out of the revenues of the Provinces of Bengal Behar and Orissa certain allowances and stipends including the personal stipend of the Nawab Nazim hereinafter mentioned *And whereas* under various arrangements and in course of the administration of the allowances and stipends secured as aforesaid to the said Nawabs Nazim and their families certain funds known as "Nizamut Deposit Fund" the "Munnee Begum Fund" and the "Moorshedabad Agency Fund" were created and formed the accumulations of which applicable to the support of the title and dignity of the said Nawabs Nazim and their families aggregated at the date of the Indenture of the 1st day of November 1880 hereinafter mentioned about the sum of one crore of rupees *And whereas* certain questions and differences arose between the said Nawab Nazim and the Government of India upon several matters concerning the position and affairs of himself and the members and dependents of his family known as the Nizamut family *And whereas* with a view to the settlement of such questions and differences the said Nawab Nazim in the year 1869 with the sanction of the Viceroy and Governor General of India in Council left Moorshedabad the usual place of residence of the said Nawab Nazim and proceeded to England where he remained and resided until the period hereinafter mentioned and where he preferred in person to Her Majesty's Government several complaints and claims arising out of the said questions and differences *And whereas* in the year 1873 the Government of India passed an Act (namely Act No XVII of 1873) called the "Nawab Nazim's Debts Act 1873" whereby after reciting *inter alia* that with respect to certain jewels and immoveable property it was disputed whether they belonged absolutely to the said Nawab Nazim or were held by the Government of India for the purpose of upholding the dignity of the Nawab Nazim for the time being and that litigation had consequently arisen between the creditors of the said Nawab Nazim and the Government of India and reciting that the Government of India was desirous of settling the said dispute as to the said jewels and immoveable property it was enacted (*inter alia*) that the Commissioners thereby directed to be appointed should ascertain what jewels and immoveable property were held by the Government of India for the purpose of upholding the dignity of the Nawab Nazim for the time and should certify the particulars of such jewels and property and that their finding thereon should be binding and conclusive on all persons whomsoever *And whereas* by the said Act the said Commissioners were also directed to ascertain and certify the amount due and owing in respect of the debts and liabilities incurred by the said Nawab Nazim in India *And whereas* the Government of India subsequently in discharge and in satisfaction of the debts of the said Nawab Nazim which were ascertained and certified as aforesaid by the Commissioners appointed in pursuance of the said Act paid the sum of Rs 16,85,461-7-5½ *And whereas* the money required for the purposes of such payment was provided out of the said Nawab Nazim's personal stipend *And whereas* the said Nawab Nazim preferred certain claims against the said Secretary of State in respect of the arrears of his said personal stipend and of other pecuniary claims against the Government of India and in respect of certain jewels and other moneys and property claimed by the said Nawab Nazim on various accounts connected with the Nizamut and otherwise *And whereas* by Indenture dated the 1st day of November 1880 it was agreed between the said Secretary of State and the said Nawab Nazim that the said Nawab Nazim should be paid and should accept and he was paid and accepted the sum of ten lakhs of rupees in full satisfaction and discharge of all his personal claims of what nature or kind soever against the

Government of India whether connected with or arising out of the Nizamut or otherwise the said sum being made up of the following particulars namely—

	Rs
Out of the balance of personal stipend to 31st October, 1880	7,53,642
Balance of advance of Rs 4,00,000 from deposit fund made in 1869 to permit of the said Nawab Nazim proceeding to England	1,50,000
Value of jewels	96,358
TOTAL	10,00,000

And whereas by the report and certificate of the Commissioners appointed under the said Nawab Nazim's Debts Act 1873 bearing date the 13th day of December 1875 the said Commissioners certified and declared that the immoveable property and jewels respectively specified in the schedules annexed to their said report and certificate and numbered respectively I II and V were State property as therein defined and they annexed to such report and certificate a schedule numbered IV showing the rentals payable for the land and buildings included in the said schedules I and II to their said report and the names of the persons to whom such rentals were paid. *And whereas* by and with the previous sanction of the Viceroy and Governor General of India in Council certain of the immoveable properties and jewels specified in schedules I V and VI of the said report and certificate of the said Commissioners have already been sold or are directed to be sold for the purposes hereinafter specified and the remainder of the immoveable properties specified in the said schedules I and II to the said report of the said Commissioners are the properties mentioned and specified in schedules Nos I and II attached to these presents *And whereas* the said Nawab Nazim returned from England to India in the month of October 1881 and died at Moorshedabad on the 5th day of November 1884 leaving the said Nawab Bahadoor his eldest son surviving him *And whereas* it is not considered by the Secretary of State necessary or desirable to maintain any longer the office title position dignities allowances and privileges of Nawab Nazim of Bengal Behar and Orissa *And whereas* by a Sanad of His Excellency the Viceroy and Governor General of India dated the 17th February 1882 the title of Nawab Bahadoor of Moorshedabad has been granted to the said Nawab Bahadoor *And whereas* by a notification of the Government of India dated the 20th July 1887 the further title of Amir-ul-Omrah has been also granted by His Excellency the Viceroy and Governor General of India to the said Nawab Bahadoor *And whereas* the said titles of Nawab Bahadoor of Moorshedabad and Amir-ul Omrah carry with them the precedence rank dignity and privileges of the premier noble of the Provinces of Bengal Behar and Orissa and are descendible to the lineal heirs male of the said Nawab Bahadoor according to the custom of primogeniture the eldest male of the eldest branch being preferred *And whereas* it has been agreed between the Secretary of State and the said Nawab Bahadoor that such provision shall be made for the maintenance and support of the Nawab Bahadoor of Moorshedabad and Amir ul-Omrah for the time being and for the maintenance of the honour and dignity of his station as is hereinafter contained and that in consideration thereof the said Nawab Bahadoor shall for himself his heirs and successors in the said station relinquish all claim to the said position and dignity of Nawab Nazim of Bengal Behar and Orissa in manner hereinafter appearing and execute such release in respect of the stipend pay allowances properties privileges and rights thereof or appertaining thereto as is hereinafter contained *And whereas* it has been agreed between the Secretary of State and the said Nawab Bahadoor that the provision to be made as aforesaid for the support and maintenance of the Nawab Bahadoor of Moorshedabad and Amir ul-Omrah and for the maintenance of the honour and dignity of his station shall comprise and consist of the following particulars namely —

1st—An annual payment of Rs 2,30,000 from the revenues of the Government of British India to be made to the Nawab Bahadoor of Moorshedabad for the time being in manner hereinafter mentioned

2nd—The income of the immoveable properties mentioned and specified in the said 1st and 2nd Schedules to these presents

3rd—The income of the immoveable properties mentioned in the 3rd Schedule to these presents as purchased with the sale proceeds of the jewels mentioned and specified in Schedules V and VI to the said report and certificate of the said Commissioners and all properties that may in future be purchased with the sale proceeds of the said jewels

4th—The income of properties purchased with the sale proceeds of such of the immoveable properties mentioned and specified in the 1st, 2nd and 3rd Schedules to these presents as may at any time with the sanction of His Excellency the Governor General in Council be disposed of

And whereas various members of the family of the said late Nawab Nazim other than the said Nawab Bahadoor are as such in receipt of or entitled to certain stipends allowances and pay respectively payable to them by the Government of India and it is not intended by these presents to affect or interfere with such stipends allowances or pay respectively NOW THIS INDENTURE WITNESSETH that in pursuance of the said

agreement between the Secretary of State and the said Nawab Bahadoor and in consideration of the premises and of the conferring of the titles of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah as hereinbefore appears and of the provision hereinafter made or expressed and intended so to be for the support and maintenance of himself and his successors in the position and station of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah and for the maintenance of the honour and dignity of the said station and saving and without prejudice to any of the said provisions the said Nawab Bahadoor hath for himself his heirs and successors relinquished and released and doth hereby for ever relinquish and release all claims and demands to the rank dignity and position of Nawab Nazim and Subahdar of Bengal Behar and Orissa and to the title of Nawab Nazim and the authority dignity stipend pay allowances privileges and rights thereof or in any wise thereunto annexed or appertaining or therewith enjoyed and doth hereby release and discharge the Secretary of State his successors and assigns and the Viceroy and Governor General of India in Council and each and every of their servants and agents respectively of and from all actions claims and demands whatsoever that could be brought or made by him or his heirs or successors for or in respect of the said title position authority dignity stipend pay allowances privileges and rights as aforesaid and for and in respect of any act deed matter or thing whatsoever done or omitted by the Secretary of State or the Viceroy and Governor General of India in Council or any of their servants or agents acting officially in relation to or affecting the interests or claims of the said Nawab Nazim AND THIS INDENTURE FURTHER WITNESSETH that in further pursuance of the said agreement and for the considerations aforesaid the Secretary of State for himself and his successors doth hereby covenant with the said Nawab Bahadoor and each one of his lineal heirs male who shall succeeed in the manner above recited to the title of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah that the Secretary of State and his successors shall and will for the due maintenance and support of the said titles of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah and the position and station thereto attaching and of the honour and dignity thereof pay or cause to be paid annually for ever from the revenues of the Government of India unto the said Nawab Bahadoor and his lineal heirs male in perpetuity the sum of rupees two lakhs and thirty thousand by equal monthly instalments of rupees nineteen thousand one hundred and sixty-six ten annas and eight pies by monthly instalments on or before the 5th day of each and every succeeding month from the Treasury of the Government of India at Berhampore and it is hereby further agreed and declared by and between the Secretary of State and the said Nawab Bahadoor that the several immoveable properties mentioned and specified in the 1st and 2nd Schedules to these presents and also the immoveable property mentioned and specified in the 3rd Schedule thereto (being the immoveable property that has been purchased with the sale proceeds of certain of the jewels mentioned and specified in the V and VI Schedules to the said report and certificate) and also all other the immoveable properties that shall hereafter be purchased with the sale proceeds of any of the said jewels mentioned and specified in the said last mentioned schedules and further all the properties purchased with the sale proceeds of such of the immoveable properties mentioned and specified in the 1st 2nd and 3rd Schedules to these presents as may at any time with the sanction of His Excellency the Governor General in Council be disposed of shall henceforth and for ever be held and enjoyed by the said Nawab Bahadoor and such one among his lineal heirs male as may be successively entitled to hold the said titles in perpetuity with and subject to the incidents powers limitations and conditions as to inalienability and otherwise hereinafter contained that is to say—

1st—The said Nawab Bahadoor shall not nor shall any of his successors in the said titles sell mortgage devise or alienate the said properties respectively or any of them otherwise than by lease or demise for a term not exceeding 21 years and under a rent without bonus or salamee

2nd—It shall be lawful for the Secretary of State and his successors from time to time if any default shall be made in payment of the Government revenue or rates or taxes payable to Government in respect of any of the said immoveable properties to empower the officer in charge of the Treasury at Berhampore or other proper officer to deduct from and retain out of the said monthly sum of Rs 19,166-10-8 hereinbefore covenanted to be paid the amount of any Government revenue or rates or taxes aforesaid payable in respect of the said immoveable properties or any of them

3rd—The said Nawab Bahadoor and such of his lineal heirs male as shall in succession be entitled to hold the said titles shall maintain and keep in good repair and condition (reasonable wear and tear and the effects of time fire and earthquake and injury done by public enemies or by overwhelming force excepted) all the messuages tenements houses and buildings now standing or being upon any of the said immoveable properties mentioned and described in the said 1st and 2nd Schedules to these presents respectively (save and except the messuages tenements houses and buildings mentioned and specified in Schedule 2B hereto which the said Nawab Bahadoor and his heirs male successors as aforesaid respectively shall be

under no obligation to maintain or repair) and also all the messuages tenements houses and buildings hereafter to be purchased with the sale proceeds of any of the said jewels mentioned and specified in the said V and VI Schedules to the report and certificate aforesaid and of any of the immoveable properties mentioned and specified in the 1st 2nd and 3rd Schedules to these presents or that may be erected or built upon any land so to be purchased but it shall be lawful for the said Nawab Bahadoor and his heirs male aforesaid successors to the said position and station of Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah from time to time at his or their will and pleasure and discretion to pull down and remove all or any of the said messuages tenements houses and buildings mentioned and specified in the Schedule 2B hereto which are no longer required and to sell and dispose of the materials thereof and apply and dispose of the said materials or the sale proceeds thereof for his or their own use and benefit and in such manner as he or they shall think fit

In case the said Nawab Bahadoor or any of his lineal heirs male successors to the titles shall at any time in contravention of the terms of these presents attempt to sell mortgage devise or alienate (otherwise than by such lease or demise as aforesaid) any of the immoveable properties aforesaid or shall by a course of extravagance or by waste or mismanagement of their said immoveable properties in the opinion of the Secretary of State for the time being disable himself from duly maintaining the dignity of the said position and station then and from time to time whenever and as often as the same shall happen it shall be lawful for the Secretary of State for the time being at his discretion to enter into and upon the said immoveable properties and to hold and take possession thereof and receive and take the rents issues and profits thereof and also to take and retain the said monthly sum of Rs 19,166-10-8 payable from the Government Treasury at Berhampore as hereinbefore mentioned for such period during the lifetime of the Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah so acting as aforesaid as to the said Secretary of State shall seem necessary or expedient and the net rents issues and profits of the said immoveable properties and the said monthly sum of Rs 19,166-10-8 so to be received and taken by the Secretary of State as aforesaid shall be applied for the benefit of the said Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah for the time being for the maintenance of the position and dignity of the said Nawab Bahadoor of Moorshedabad and Amir-ul Omrah for the time being in such manner as the Secretary of State in his discretion shall think proper PROVIDED ALWAYS and it is hereby agreed and declared between and by the said parties to these presents that nothing herein contained shall apply to or affect any property moveable or immoveable of the said Nawab Bahadoor his heirs representatives or assigns not being property included in any of the Schedules to these presents or not being property purchased with the sale proceeds of the jewels or lands hereinbefore mentioned or not being property mentioned in the next following proviso Provided further that all furniture equipages boats horses camels and elephants in or about the Palace and the Imambara and belonging to the Nawab Bahadoor of Moorshedabad and Amir-ul-Omrah for the time being at the time of his decease shall be the property of and shall be enjoyed by his successor as such *In witness* whereof the said parties to these presents have hereunto set their hands and seals the day and year first above written

Signed sealed and delivered by William John Cuningham Officiating Secretary to the Government of India in the Foreign Department for and on behalf of His Excellency the Governor General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

(Sd) W J CUNINGHAM,
Officiating Secretary to the Government of India

Seal

(Sd) G R IRWIN,
Offg Under Secy to the Govt of India

(Sd) G W F BUCKLAND,
Solicitor and Notary Public, Calcutta.

Signed sealed and delivered by the abovenamed Ihtisham ul Mulk Raisud Dowlah Amir ul-Omrah Nawab Sir Syud Hussan Ali Khan, Bahadoor, Mohabut Jung, G C I E, Nawab Bahadoor of Moorshedabad in the presence of

(Sd) HUSSAN ALI MIRZA

Seal of the Nawab Bahadoor

(Sd) S E J CLARKE,
Calcutta

(Sd) G W F. BUCKLAND,
Solicitor and Notary Public, Calcutta

SCHEDULE I TO DEED OF SETTLEMENT

PART I

Taluks or Estates paying revenue directly to Government

Consecutive number	NAME OF ESTATE	Pergunnah	District	No on district towji	Area shown in the revised register of the Special Deputy Collector B.	K	G	Sudder jumma Rs	A	P	Name recorded	REMARKS
1	Pergunnah Gopinathpore	Gopinathpore	Moorshedabad	76	28 760	3	6	7,354	13	10	Nawab Bahadoor of Moorshedabad	
2	Kismut Chandpore	Kulbaria	Ditto	99	6,605	10	3¾	1,415	2	4	Ditto ditto	
3	Do Rokanpore	Rokanpore	Ditto	398	15,590	12	18¾	4,731	3	0	Ditto ditto	
4	Do Srikrishenpore	Shahzadpore	Beerbhoom	1010	1 92	16	16½	189	1	7	Ditto ditto	The mehal has been transferred from Moorshedabad to Beerbhoom in the year 1289 B S and hence the former towji No (501) is changed to 1010
5	Do Ugara	Mahalandi	Moorshedabad	514	1,822	11	1¾	912	12	6	Ditto ditto	
6	Bil Amalbandi Goalbanda	Gopinathpore	Ditto	1484	199	16	15	52	2	0	Ditto ditto	
7	Faizbagh	Asadnagar	Ditto	1450	167	15	13¾	65	1	1	Ditto ditto	
8	Lot Gherdoho	Rokanpore	Beerbhoom	88	6 578	15	17½	2 584	12	0	Ditto ditto	
9	Dehi Dimbargopara	Bazuras Mohabbutpore	Raj shahye	401	9 123	17	5	1 550	14	0	Ditto ditto	
10	Kismut Mahiuddinpore	Lashkarpore	Ditto	599	956	16	10	119	8	0	Ditto ditto	
11	Do Taraf Jairampore	Kankjole	Sonthal Pergunnahs	19/113	6 401	1	1½	292	13	0	Ditto ditto.	
12	Taraf Sambalpore	Ditto	Maldah	210	17 738	16	13¾	759	7	0	Ditto ditto	Parent land as per Special Deputy Collector's measurement 5 426b 5k 7¾g Accretions under water at the time measured now 1 634b 12k 17¾g Alluvion decreed and possession obtained in 1884 under order of Rajmehal Civil Court 10,087b 18k 8¾g
13	Kawala Barla	Ditto	Purneah	890	401	3	13¾	18	0	0	Humayun Kudr Mohomed Ali Mirza	
14	Bangarua	Ditto	Ditto	1192	224	5	17½	44	12	0	Ditto di to	
15	Dilalpore	Ditto	Ditto	1193	249	4	5	13	11	3	D tto ditto	
16	Guagachi	Ditto	Ditto	1194	3 4	13	8¾	13	10	3	Ditto ditto	
17	Dhepo'	Ditto	Ditto	1200	101	8	17½	8	15	3	Ditto ditto	

PART 2

Putni tenures paying rent to zamindars

Consecutive number	NAME OF TENURE	Pergunnah	District.	No on district towji	Area shown in the revised register of the Special Deputy Collector B	K	G	Annual rental payable to zamindars Rs	A	P	Name recorded	REMARKS
1	Taraf Bagdanga	Goas	Moorshedabad	2722	14 117	11	17¾	5 232	12	9	Nawab Nazir Sidi Darab Ali, Khan Bahadur	Taluk No 2722, sudder jama Rs. 4,667-4-6, recorded proprietors Messrs Watson & Co
2	Do Juranpore	Do	Ditto	523	4 640	13	3¾	2 027	11	8	Ditto ditto	Part of taluk No 5 3 Huda Ekurti recorded proprietors Jumuna Kumari and others
3	Taluk Rajbati	Bharul	Ditto	403	9 391	19	8¾	2,833	7	2	Nawab Mulka Zamaniah Begum	Taluk No 403, Do 822, Do 837 — These three taluks are held in putni from Rani Hurro Soondari who is the recorded proprietor
4	Do Bisherjan Satlakhi	Muraripore	Ditto	822	313	15	8¾	280	3	6	Ditto ditto	This mahal has been surveyed along with Nimgram a mouza of Rajbati.
5	Do Kuhrbati	Khargaon	Ditto	837								
6	Taraf Ahuran	Bharul	Ditto	520	11 115	3	11¾	3 305	0	0	Nawab Nazir Sidi Darab Ali, Khan Bahadur	Taluk No 520 sudder jama Rs. 1 043 2 7 recorded proprietors Jumuna Kumari and others

PART 3

Mahals, lakhiraj and khiraji, in District Moorshedabad

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouza.	Taraf	Pergunnah	Area shown in the revised register of the Special Deputy Collector			Rental payable to zamindar per annum	To whom rental payable.	Remarks
						Lakhiraj	Khiraji.	Total			
						B K G	B K G	B K G	Rs A P		
1	18	Chauk Neabad	Budespara	Kumrapore	Asadnagar	12 3 0		12 3 0			
2	19	Chandni Chauk	Ashur Khana	Urdubazar	Ditto	36 1 0		36 1 0			
3	31	Haveli Nautkharidgi	Kumrapore	Kumrapore	Ditto	5 12 0		5 12 0			
4	1	Alang Ashurkhana	Kharkati	Ditto	Ditto	54 4 6¾		54 4 6¾			
5	55	Rajabazar or Chota Katghar	Budespara Dahapara Rajabazar	Ditto Ganjiat Urdubazar	Ditto Ditto Ditto	22 12 8¾	0 13 12¾	23 6 1½	2 12 2¼	Zamindar of mahal Dohapara, Azimgunge &c	
6	44	Mian Ambar Musjid	Budespara Newada	Kumrapore Mullikpore	Ditto Rokanpore	30 7 8¾		30 7 8¾			
7	20	Chitakhana Gowaltoli	Budespara Bazar Monsur Khan	Kumrapore Ditto	Asadnagar Ditto	80 7 18¾	0 18 12¾	81 6 11½	1 10 6	Zamindar of taraf Kumrapore	
8	21	Chandnia Filkhana Kalan	Budespara Ashurkhana Urdubazar Killa Begampore	Ditto Urdubazar Ditto Ditto Nurmahomedpore	Ditto Ditto Ditto Ditto Ditto	288 12 15		288 12 15			
9	50	Shamganjbagh	Budespara	Kumrapore	Ditto	6 5 11½		6 5 11½			
10	1	Ashurkhana Khas Tahsil	Killa Kumrapore Kharkati Nagmahad Ratanpore Urdubazar	 Kumrapore Ditto Nurmahomedpore Ganjiat Urdu azar	Chunakhali Asadnagar Ditto Ditto Ditto Ditto	15 3 13¾	4 9 5	19 12 18¾	27 0 10¾	Zamindar of Urdubazar	
11	28	Gunditolla in Kularia	Kumrapore	Kumrapore	Ditto	0 7 3¾		0 7 3¾			
12	39	Kharrambagh Darogah Hossein Buksh Kha ambagh walled) Hossein Bagh Choti Bibi	Kumrapore and Bazar Munsur Khan	Ditto	Ditto	41 15 7½	14 6 18¾	56 2 6¼	7 15 4	Nawab Raisunnissa Begum, Rs 3. Zamindar of taraf Kumrapore Rs 4 1 4	
13	40	Katra Mobarak Mahal	Kharkati Urdubazar	Ditto Urdubazar	Ditto Ditto	16 3 11¾	1 0 18¾	17 4 10	6 14 6	Zamindar of Kumrapore and Urdubazar	
14	51	Pandarip Bagh	Kharkati	Kumrapore	Ditto	7 7 15	3 3 3¾	10 10 18¾	3 4 10	Ditto ditto	
15	8	Bazar Gholam Hossein Khan	Bazar Golam Hossein Khan	Ditto	Ditto		0 1 10	0 1 10	6 0 0	Estate of Darab Ali Khan	
16	36	Ichaganj	Urdu azar Devipore Nau akhi	Urdubazar Kumrapore Nurmahomedpore	Ditto Ditto Ditto	27 4 12½		27 4 12½			Jalibagh a mouza of Golabbagh has been included in mahal Ichaganj by the Special Deputy Collector Jalibagh mouza
17	9	Bagh Pul Assan Ullah Khan	D vipo e Haidargunge	Kumrapore Ganjiat	Ditto Ditto	2 8 10		2 8 10			
18	2	Ambarpore	Banmalipore	Nurmahomedpore	Ditto	18 15 8¾	1 14 16¼	20 10 5	3 10 3	Zamindar of Nurmahomedpore	
19	26	Faizbagh	Hatha Mobarakbagh Dusra Banmalipore	Ditto Kanaipara	Ditto Ditto	7 17 7½	88 4 18¾	96 2 6¼	51 14 10	Zamindar of Nurmahomedpore Rs 21 5 Zamindar of Kanaipara Rs 2, 15 5 Uma Kant Sarkar and Chunder Mani Cupta as 10	

PART 3—*continued*

Mahals lakhiraj and khiraji, in District Moorshedabad—continued

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouza	Taraf	Pergunnah	Area shown in the revised register of the Special Deputy Collector — Lakhiraj	Khiraji	Total	Rental payable to zamindars per annum	To whom rental payable	Remarks
						B K G	B K G	B K G	Rs A P		
20	37	Islam Khan Aazbegi Bagh	Kurmitola	Kumrapore	Asadnagar		4 1 0	4 1 0	9 8 8½	Hoolash Chand Bothra Rs 8 8 Zamindar of taraf Karumpore Re 1-0-8½	
21	64	Tikiatoli Bagh	Ditto	Ditto	Ditto		3 2 15	3 2 15	3 4 8	Zamindar of taraf Kumrapore	
22	41	Karimabadganj	Ditto	Ditto	Ditto	175 19 0	5 8 19½	181 7 18½	19 0 8	Zamindar of Kurmitolah Rs 5 3-6	
			Ransagur	Ransagu	Ditto					Zamindar of Ransagar Rs 13 13 2	
23	53	Pepulpati Bagh	Ganj Karimabad and Kurmitclah	Kumrapore	Ditto					...	The land of this mehal have been surveyed along with the mahal Ganj Karimabad and cannot be distinguished
24	32	Hosseinbagh, Nawasi Khanam	Ganj Karimabad	Ditto	Ditto						Ditto ditto
25	53	Painbag	Urdi bazar	Urdubazar	Ditto	2 6 17½		2 16 1½			
26	42	Kamlabagh	Hamamganj	Ganjlat	Ditto						
			Kumarpara	Ditto	Chunakhali	12 14 10	53 10 1½	66 5 7½	120 14 0	Zamindar of Hamdamganj, Rs 71 0 10	
			Khanpore	Dilawarpore	Asadnagar					Radhamohun Ghosh Rs 4 4 3	
			Coriadpore	Ditto	Ditto					Nilmadhub Dutta Rs 18 14 11	
27	45	Makbarah Katra Jaffirkhan	Budespara	Kumrapore	Ditto					Estate of Darab Ali Khan Rs 26 10	
			Kharkati	Ditto	Ditto						
			Kumrapore	Ditto	Ditto	275 4 1½	0 14 2½	275 18 3½	2 4 8	Zamindar of taraf Kumrapore	
			Kurmitolah	Ditto	Ditto						
			Sabzi Kati	Canjiat	Ditto						
			Kanaipara	Kanaipara	Ditto						
28	23	Dilkosha or Didfarbag	Ganjiat	Ganjiat	Ditto						
			Aliganj	Ditto	Ditto	80 8 1½	18 2 6½	258 10 18½	204 1 10	Zamindar of Canjiat Rs 24 1 8	The former jama was Rs 201-6-9 and Rs 2 11 1 enhanced by recent settlement.
			Akharegata	Ransagar	Ditto					Ditto of Akhirighat Rs 88 10	
			Shamsherganj	Ganjiat	Ditto					Ditto of Ransagar Rs 91 6 2	
29	10	Babukhanbagh	Ditto	Saidpore	Ditto	2 17 10		2 17 10			
30	60	Shekari Halwaibagh	Ditto	Ditto	Ditto	85 7 1½		85 7 17½			
31	49	Naktakhalibagh	Jinsi Topkhana	Nurmahomedpore	Ditto	3 14 1½	5 7 15½	9 2 13½	18 2 5	Estate of Darab Ali Khan Rs 9-2 8	
			Nurmahomedpore	Ditto	Ditto					Zamindar of Nurmahomedpore Rs 8 15 7	
32	11	Bagh Basant Imambarah	Hasannagar	Ditto	Ditto	8 1 13½		8 1 13½			
33	12	Bagh Basant Talao	Ditto	Ditto	Ditto		2 9 13½	2 9 13½	4 14 5	Zamindar of Nurmahomedpore	
34	27	Filkhanabagh	Begamganj	Ditto	Ditto					Ditto Rs 7 15 5	
			Kadamsharif	Ditto	Ditto		22 13 10	22 13 10	37 2 1	Zamindar of Kanaipara, Rs 24 14-6	
			Begamabad	Kanaipara	Ditto					Estate of Basant Ali Khan Rs. 4 4 2	

35	61	Sahibbagh Mahal	Shampore	Nurmahomedpore	Ditto	50 8 5	1 19 2½	52 7 7½	8 3 11	Zamindar of Nurmahomedpore.	
			Ghatkola	Ditto	Ditto						
36	14	Umraoganj	Shahanagar		Chunakhali	6 14 2½	54 13 1½	61 7 3½	157 6 7	Zamindar of Shahnagar, Rs 127 12-9	
			Khodaiganj	Ghaneshampore	Asadnagar					Zamindar of Ghaneshampore, Rs 7 12 3	
										Mon Bibi and Abdul Hossein, Rs 21 13 7	
37	6	Dumbakhanabagh	Shabanagar		Chunakhali	6 14 11½	0 15 12½	7 10 3½	19 9 0	Zamindar of Shahnagar	
38	62	Stables	Hosainabad	Kanaipara	Asadnagar	5 10 7½	38 5 1½	43 15 8½	136 14 2	Zamindar of Kanaipara, Rs 53 11 2	
			Kutubpore	Ditto	Ditto					Estate of Darab Ali Khan Rs 42 3-0	
			Dosra Banamalipore	Ditto	Ditto					Mohamda Mehter Rs 35	
										Ulfutunnissa Khanam Rs 6	
39	22	Chandia Lalbagh and Hath Lalbazar	Banamalipore	Ditto	Ditto	97 1 13½	0 4 6½	97 6 0	2 12 4	Zamindar of Kanaipara.	
40	33	Hosseinbagh Khorshed Mahal	Sheikhpara	Ditto	Ditto	2 1, 17½		2 17 17½			
41	54	Poshta Motijil and Katghar	Motijil	Ditto	Ditto	1 250 5 8½		1 250 5 8½			
			Ashurkhana	Urdubazar	Ditto						
			Khanpore	Dilawarpore	Ditto						
42	46	Motijil Bagh	Shamatganj	Ganjiat	Ditto		19 7 5	10 7 5	21 6 6	Zamindar of Mahal Ganjiat	
43	65	Talgachi Bagh	Mot jil	Kanaipara	Ditto	5 9 3½	33 7 7½	38 16 11½	53 5 2	Ditto Talgachi	
44	3	Amaniganj Bagh	Talgachi	Ditto	Ditto	38 16 1½		38 16 1½			
45	16	Pathanpara	Pathanpara	Ditto	Chunakhali	68 11 12½	3 17 ½	72 8 15	4 4 3	Ditto ditto	
			Talgachi	Talgachi	Ditto						
46	5	Chuanpore Haveli	Chuanpore		Ditto	60 16 3½	..	60 16 3½			
47	34	Hamayun Manzil	Govindpore	Dilawarpore	Asadnagar	596 18 10		596 18 10			
			Khanpore	Ditto	Ditto						
48	13	Barafhanabagh	Ditto	Ditto	Ditto	19 8 3½		19 8 3½			
49	4	Amirbagh	Akhbarpore	Ditto	Ditto	16 9 5	3 2 5	19 11 10	4 8 0	Nawab Zainul Abdeen Khan Bahadur	
50	14	Bagh Sahibbagh	Ditto	Ditto	Ditto	11 9 11½	20 9 10	31 19 1½	19 8 6	Estate of Darab Ali Khan, Rs 15 13 1	
										Dinoobundhoo Chatterjea, Rs 3 11 5	
51	5	Afzulbagh	Alshbagh	Ditto	Ditto	182 3 15		182 3 15			
52	50	Nishatbagh	Bahramgunge	Bahramgunge	Ditto	..	43 11 2½	43 11 2½	23 15 11	Zamindar of Bahramgunge	
53	56	Ranjitpara Dilawarporebagh	Ranjitpara	Khanpore	Ditto	7 16 15		7 15 15			
54	6	Akhbarporebagh	Ditto	Ditto	Ditto	9 19 6½	3 11 16½	13 11 2½	5 13 10	Estate of Darab Ali Khan.	
55	57	Ramdasporebagh	Bhatpara	Ramdaspore	Ditto		43 7 0	43 7 0	31 5 3	Zamindar of Ramdaspore	
56	88	Jinsi Topkhana	Jinsi Topkhana	Rambhadropore	Ditto	464 4 7½		464 4 7½			
57	47	Mobarakbagh	Soshidapore	Soshidapore	Ditto	37 0 16½	32 5 5	69 6 1½	18 12 5	Zamindar of Soshidapore	
58	7	Azimnagar affirganj	Katra Azimnagar	Katra Azimnagar	Ditto	186 16 8½		186 16 8½			
59	11	Katgolabagh Dada Asmat	Shamganj	an iat	Chunakhali	31 8 12½	8 7 0	39 15 12½	7 13 7	Government Khas Mahal	The former jama was Rs 6 10 8 and Rs 1 2 11 enhanced by recent settlement.
60	15	Babarganj	Katra Azimnagar	Katra Azimnagar	Asadnagar	61 17 8½		61 17 8½			
61	63	Saiduganj	Ditto	Ditto	Ditto	35 11 5		35 11 5			
62	48	Mudafaganj	Sarfarajnagar	Ransagar	Asadnagar	20 18 5		20 18 5			
63	1	Begampore	Begampore		Rajshahye	464 5 5	..	464 5 5			
64	24	Dost Alibagh	Ransagar	Ransagar	Asadnagar		6 1 0	6 1 0	9 0 0	Zamindar of Ransagar	
65	58	Rarsagar Bagh	Ditto	Ditto	Ditto	10 5 5	6 1 0	16 6 5	7 4 3½	Ditto	
66	29	Gulzarbagh	Ditto	Ditto	Ditto		9 12 3½	9 12 3½	17 1 3	Ditto	
67	43	Khoda ganjbagh	Khodaiganj	Ghaneshampore	Ditto		17 5 5	17 5 5	6 8 0	Zamindar of Ghaneshampore	
68	30	Gourharibagh	Ghaneshampore	Ditto	Ditto	58 9 16½		58 9 16½			
69	16	Bansbarabagh	Ditto	Ditto	Ditto						
70	17	Bagh Emam Buksh Jemadar	Ditto	Ditto	Ditto		24 3 15	24 3 15	23 1 8	Zamindar of Ghaneshampore	
71	25	Damwa Pokhar	Ditto	Ditto	Ditto		23 8 12½	23 8 12½	20 0 9	Ditto ditto	
							5 8 0	5 8 0			
72	15	Umdaganj	Baluchar	Durgapore	Chunakhali	8 11 0		8 11 0			9 k 3½ g of land in mahal Umdaganj granted as a site for a temple
73	12	Kotla Yasin Khan	Mohimapore	Mullickpore	Ditto	190 13 1½		190 13 1½			
74	3	Bhairabnagar and Bhairabpara	Ditto		Ditto	64 11 15		64 11 15			
75	5	Karimabad Bagh Jaffree Begam	Karimabad	Mullickpore	Rokanpore	37 14 5		37 14 5			
76	6	Ditto Bohu Begam	Akhbarpore	Ditto	Ditto		132 15 15	132 15 15	86 8 0	Zamindar of Mullickpore	
77	13	Umdabagh	Nowada	Ditto	Ditto	62 7 17½	12 3 15	74 11 12½	8 8 6	Ditto ditto	

PART 3—*concluded*

Mahals, lakhraj and khiraji, in District Moorshedabad—concluded

1	2	3	4	5	6	7			8	9	10
Consecutive number	Number of the revised register of the Special Deputy Collector	Name of Mahal	Mouza.	Taraf	Pergunnah.	Area shown in the revised register of the Special Deputy Collector — Lakhraj	Khiraji	Total	Rental payable to zamindars per annum	To whom rental payable	Remarks
						B K G	B K G	B K G	Rs. A P		
78	4	Huriganjbagh	Huriganj	Mullickpore	Rokanpore	-	8 11 0	8 11 0	9 3 6	Zamindar of Mullickpore.	
79	8	Mohimapore and Mirpore	Mohimapore	Ditto	Ditto	13 4 0		13 4 0			
			Mirpore	Ditto	Ditto						
80	2	Bhagwangolabag	Balia	...	Ditto		12 1 8¾	12 1 8¾	4 0 0	Zamindar of Babu Shampore	
			Shampore								
81	1	Nawabnagar Mewakhana, Chak Bhojraj	Mewakhana		Chakla Lashkarpore Sheikhalipore Bahadoorpore.	1 579 19 6¼		1 579 19 6¼			
82	3	Gola Anarbagh	Ditto		Rokanpore	77 12 8½		77 12 8½			
83	1	Budharbagh, Khairkhanbagh	Budhar	Budhar	Kantonagar	77 5 3¼		77 5 3¼			
84	2	Nawabganj and Rezaganj	Nawabgunge	Nawabgunge	Ditto	560 14 6¼		560 14 6¼			
85	3	Nilampara and Bilchatra	Nilampara	Bilchatra	Ditto	289 5 11½		289 5 11½			
86	4	Baghsarai Rumna	Gaokhana Bagsarai	Dewansarai	Chunakhali	843 13 1½		843 13 1½			
87	13	Kushkkhana	Dewansarai	Ditto	Ditto	44 19 11½		44 19 11½			
88	1	Gopalpore	Jungipore		Gunkar	16 0 1½		16 0 1½			
89	8	Faizpore Singuti	Khanamnagar		Chunakhali	112 2 5		112 2 5			
90	7	Ellahipore Badhal	Ellahipore Badhal		Ditto	60 15 7½		60 15 ½			
91	17	Sridharbati	Alinagar		Ditto	127 14 0		127 4 0			
92	2	Alinagar	Ditto		Ditto	19 15 15		19 15 15			Grant held void from death of Nawab Nazim by paragraph 18 of declaration of Commissioners dated 13th December 1875 Right, title and interest of grantee sold on 17th November, 1874 by order of the Civil Court at Berhampore and purchased by Rai Luchmipat Singh Bahadur purchaser in possession Suit pending for recovery of possession.
9	4	Sadakbagh	Sadakbagh		Rajshahye	1 068 0 11½		1 068 0 11½			
94	2	Benaipur Rumna	Benaipura		Ditto	172 12 17½		172 12 1 ½			
95	2	Mohiuddinpore Rumna	Bilpara		Galsabad	1 789 10 15	100 8 0	1 889 18 1	7 12 8	To Government on account of Rumna Meherang towji No 1008 of Moorshedabad District, included in Mohiuddinpore	
96	3	Sheikhdighi Rumna	Sheikhdighi		unkar	5 827 3 18¾		5,827 3 18¾			
97	1	Garshama Rumna	Garshama Luchmanpore Begampore	Garshama	Galsabad	3 893 12 5		3 893 12 5			
98	3	Bajitpore Rumna	Chargacha Mohimapore	Bajitpore	Rajshahye	2 571 2 8¾		2 571 2 8¾			
99	1	Benodebati Rumna	Gorpabar, Fulsadanga	Binodebati	Bharul	1 691 11 16½		1 691 11 16½			
100	5	Mirzapara	Mirzapara		Ditto	77 5 5		77 5 5			
			Bonarpara	Golabbagh	Ditto						
			Palash Pokhar	Ditto	Asadnagar						
			Zokhirabagh	Ditto	Ditto						
			Muradbagh	Ditto	Ditto						
			Herajil	Ditto	Bharul						
			Mahinagar	Ditto	Asadnagar						
			Farabagh	Ditto	Ditto						
101	3	Golabbagh	Haldarganj	Ganjiat	Ditto	721 11 7½		721 11 7½			
			Golabbagh	Golabbagh	Bharul						
			Zokhirbagh Chota	Ditto	Asadnagar						
			Kohba	Ditto	Ditto						

			Slatakhi Kumrapore Ashurkhana Dadaas mat	Ditto Kumrapore Urdubazas	Muraripore Asadnagar Ditto						
102	35	Huda Bibiganj	B biganj		Ditto	165 0 5		165 0 5			
103	9	Mobarak_unge *alias* Roshniganj	Roshniganj		Rokanpore	142 10 13¾		142 10 13¾			
104	10	Molabagh	Satlakhi	Satlakhi	Ditto		33 17 1,¼	33 17 17¼	81 8 0	Government Khas Mahal	The former jama was Rs 26-10, and Rs 54 14 enhanced by recent settlement
105	11	Makursabagh	Makursa		Ditto		8 5 17½	8 5 17½	10 10 6	Nawab Raisunnissa Begum Sahiba	
106	12	Nalagaon	Nalagaon		Ditto	202 4 17½		202 4 1 ½			
107	2	Farralganj	Farrahganj		Ditto	31 3 10		31 3 10			
108	7	Lalkoti	Lalkoti		Ditto	151 3 2½		101 3 2½			
109	6	Mohendra Sagarbagh and Burra' agicha	Rajbati	Nundibati	Bharul		29 17 10	29 17 10	100 0 0	Bohu Rani Hurosundari	
110	7	Nundibati	Nundibati	Ditto	Di to		9 2 0	59 2 0			
111	2	Chak Azizullah Kismut Shamrai Sudder Deori and Kismut Chowni Rup Singh	Ganj Rajbati	Rajbati	Ditto		79 2 11¼	79 12 11¼	40 0 0	Di to ditto	
112	4	K si enbagh	Baranagar		Ditto		11 9 15	11 9 15	39 3 0	Zamindar of Baranagar	
113	1	Ugara	Uga a		Mahalandi	40 16 8		40 15 8			
114	1	Chandpore Rumna	Hamayunnagar Mansurnagar	Chandpore Ditto	Kulbaria Ditto	, 686 13 1¾		686 13 1¾			
115	3	Gouripore Rumna	Begumnagar	Gou ipo e	Ditto	5 312 9 8¾		5 312 9 8¾			
116	9	Gopalragar	Gopalnagar		Chunakhali	42 10 10		423 10 10			
117	10	Gopalpara	Gopalpara	Amaipara	Ditto	21 2 0		21 2 0			
118	2	Dharampore Rumna	Dharampore		Kulbari	3 2 9 18 2½		3 2,9 18 2½			Transferred from District Beerbhoom to Moorshedabad
119	1	Barkhari Rumna	Barkhari		Fatehsing	3 316 12 11¾		3,316 1 11¾			
120	1	Dadpore Haveli	Dadpore .		Palasi	117 18 0		117 18 0			Transferred from Nuddea to Moorshedabad

PART 4

List of Mouzas included in Mahals mentioned in the Nizamut Commission Declaration, but surveyed separately by the Special Deputy Collector, District Moorshedabad

1	2	3	4	5	6	7			8	9	10
Consecutive No	No of the revised Register of the Special Deputy Collector	NAME OF MAHAL	Mouza	Taraf	Pergunnah	AREA SHOWN IN THE REVISED REGISTER OF THE SPECIAL DEPUTY COLLECTOR			Rental payable to zamindars per annum	To whom rental payable	REMARKS
						Lakhiraj	Khiraji	TOTAL			
						B K G	B K G	B K G	Rs A P		
1	18	Harishpore, Goalpara	Harishpore, Goalpara.		Chunakhali	80 5 15		80 5 15			Included in mahal Rumna Goaripore
2	8	Chopsibagh	Chopsibagh		Bharul	36 18 15		36 18 15			Ditto Huda Bibigunge
3	9	Falsabagh	Kumarpore		Ditto	95 8 0		95 8 0			Ditto Golabbagh
4	11	Bagh Nowbut Rai	Bagh Nowbut Rai		Ditto	10 2 12⅓		10 2 12⅓			Ditto Huda Bibigunge
5	10	Chota Falsabagh	Kumarpore		Ditto	14 18 7⅓		14 18 7⅓			Ditto ditto
6	4	Begamganj	Begamganj		Gowas	58 10 11¼		58 10 11¼			Ditto Nawabganj Rezaganj
7	3	Jhul Jhorial Daha	Jhul Jhorial Daha		Ghaisabad	116 17 16¼		116 17 16¼			Ditto Rumna Baghsarai
8	67	Bairagibagh	Khanpore		Asadnagar	13 4 15		13 4 15			Ditto Poshta Motejil
9	12	Nundibati	Aminabazar		Bharul	5 10 10		5 10 10			Ditto Huda Bibigunge
10	20	Katgolabagh, Dulhin Begam	Katgolabagh		Chunakhali	4 6 0		4 6 0			Ditto Azimnagar, Jaffirganj

PART 5

Mahals in other Districts

1	2	3	4	5	6	7			8	9	10
Consecutive No	No of the revised Register of the Special Deputy Collector	NAME OF MAHAL	Mouza	Pergunnah	District	AREA SHOWN IN THE REVISED REGISTER OF THE SPECIAL DEPUTY COLLECTOR			Rental payable to zamindars per annum	To whom rental payable	REMARKS
						Lakhiraj	Khiraj	TOTAL			
						B K G	B K G	B K G	Rs A P		
1	1	Kasimganj and Nawabganj	Nawabganj	Kankjole	Sonthal Pergunnahs	309 13 8¾		309 13 8¾			
2	2	Nageshurbagh	Nageshurbagh	Ditto	Ditto	811 4 17½		811 4 17½			
3	3	Muskibagh	Muskibagh	Ditto	Ditto	96 11 10¼		96 11 10¼			
4	1	Mohiuddinpore	Mohiuddinpore, Sherpore, Hossunpore	Laskarpore, Ditto, Ditto	Rajshahye, Ditto, Ditto	107 12 10		107 12 10			
5	2	Emamganj	Emamganj	Gurishat	Ditto	402 18 13¾		402 18 1¾			
6	1	Harinagobra Jamush khana	Harinagobra	Bahirbund	Rungpore	4,627 17 10		4,627 17 10			
7	1	Nazimuddin Aliganj	Aliganj, Katea, Fakurudowlah, Bagh Jaffirkhana		Patna	159 17 18¾		159 17 18¾			
8	1	Konnogur	Konnogur	Barrah	Hooghly	3 4 8¾		3 4 8¾			
9	1	Chandni Ghât			Dacca	1 6 16¼		1 6 16¼			
10	1	Calcutta	Moydapatty, &c			14 16 0		14 16 0		}	The Moydaputty Estate comprises No 3 Moydaputty Lane, No 21, Dhurmahatta Street, Juggernath ghât comprises No 49, Strand Road Nos. 1, 2, 3 4, and 5 Nawabs Lane, and Nos 234 235 236, Dhurmahatta Street, Nawabpookur comprises Nos 9 and 10 Kalokur Street and Nos 37 8, Shibtollah Street, and No 21 Rutton Sircar's Garden Street The bulk of this property is in possession of the Nawab Bahadoor Suits are pending for recovery of po session of the remainder Jorasanko comprises Nos 70 and 71 in Upper Chitpore Road
11	4	Ditto	Jorasanko			0 10 18¾		0 10 18¾		}	

PART 6

List of landed Estates over and above Parts 3 and 4 surveyed separately by the Special Deputy Collector in charge Nizamut Land Survey

1	2	3	4	5	6	7 Lakhiraj	7 Khiraj	7 Total	8	9	10
						B K G	B K G	B K G	Rs A P		
1	4	Bahaliapara	Ujulmanick	Gunkur	Moorshedabad	144 16 7½		144 16 7½			
2	5	Patkhildanga, Bahaliapara	Patkhildanga Bahaliapara	Ditto	Ditto	3 18 0		3 18 0			
3	6	Bahaliapara	Utari	Ditto	Ditto	48 3 2¼		48 3 2¼			
4	5	Deghirpara	Basharpore Rumna	Goas	Ditto	34 14 6¼		34 14 6¼			
5	6	Nawab Bhita	Nawab Bhita	Ditto	Ditto	17 15 6¼		17 15 6¼			

SCHEDULE II TO DEED OF SETTLEMENT

A

List of Nizamut State Buildings to be permanently maintained

No	Number in the list submitted with No 195N, dated 25th November 1882, to Government	Buildings	Occupants	Remarks of Nawab Bahadoor	Remarks by Collector
		Within Palace precincts			
1	1	Large Palace	Nawab Bahadoor of Moorshedabad		Including sun dial with iron railings
2	2	South entrance gateway	Ditto		
3	3	Quarters of body guard	Ditto		
4	4	Khansamani and farash khanah	Ditto	The entire northern block of the khansamani The whole of the farash khanah excepting the rooms on both sides of its entrance gate	
5	7	Baitakkanah and mahal sarai	Ditto	Including the new dwelling house with all the out-offices	The new dwelling-house with its out offices is the new construction which the Nawab is building, and when the grant of Rs 30 000 was made by Government this new dwelling house was not in existence
6	11	{ Clock tower Iron railing	Ditto Ditto		The iron railing runs from the large Imambarah to Nawab Zainul Abdeen's house by the side of the main road
7	12	Large Imambarah	Ditto		
8	16	Small musjid on river bank near Darab Ali's house	Ditto		
9	17	Small musjid on river bank near large Palace	Ditto		
10	18	Side of old Medina	Ditto		
11		The gateway (chauk entrance)	Ditto		
12		Bawarchikana quadrangle	Ditto		Included in No 3 of Statement B, of which it is a continuation
13	20	Large stables with out offices	Ditto	Excepting the two middle blocks and the out-offices	
14	30	Stables at Bahramgunge	Ditto		
15	28	Garden house Mobarak Manzil with out-offices	Ditto	Excepting the two guard houses, gaokhanah, godown near kutcheri house, and the eastern projection of the bawarchikhana	
16		Palace roads	Ditto		

SCHEDULE II

B

List of Nizamat State Buildings, the maintenance of which is optional

No	Number in the list submitted to Government with No 195N, dated 25th November	Buildings	Occupants	Remarks by the Nawab Bahadoor	Remarks by the Collector
		Within Palace precincts			
1	5	Nawab Raisunnissa Begam s Deori	Nawab Raisunnissa Begam	Optional	Her own quarters also Khorshedmahal and No 1 Rownuck Afza Fulluck Kudr Nazir Ali Mirza oorf Chootoo Sahib and Hatem Kudr Kaikous Mirza live with her in this Deori In the apportionment of Nizamut State buildings, under Government Order No 1765P, dated 13th October 1881 this building was made over to her for her use and to be repaired in future by her at her own expense
2	6	Rungmahal and Khorshedmahal	Anjum Kudr Daood Mirza	Ditto	Rungmahal occupied by Anjum Kudr and Khorshedmahal by Nawab Raisunnissa Begum The above remark applies in this case also as regards the present use and future repairs of the building
3		His Highness Deori including Prince s quadrangles	Wala Kudr and his mother Nawab Shahunnissa Begam	Ditto	Imambarah quadrangles included Remarks as above
		Ditto	Nawab Bahadoor	Optional unoccupied	Lalbangla quadrangles and Mewahkhana included Remarks as above
		Ditto	Ditto	Optional	Motimahal or Nawab Bahadoor s present quarters Remarks as above
		Ditto	Humayun Kudr Mahomed Ali Mirza oorf Amir Saheb	Ditto	Occupied by his heirs Remarks as above
		Ditto	Khanams and Harams heirs of late Misan Saheb and Baku Mirza	Ditto	No 1, Rekabkhana „ 2 ditto „ 3 ditto „ 4 Chandumahal and Khawashpura Remarks as above
4	9	Arched buildings east of Amir Saheb s gateway	Nawab Bahadoor	Ditto	Remarks as above
5	10	Rownuck Afza	Asman Kudr	Ditto	Old mehal serai No 2 quadrangle
		Ditto	Suriya Kudr	Ditto	Ditto „ 6 ditto
		Ditto	Dara Kudr	Ditto	Ditto „ 4 ditto
		Ditto	Kaoos Kudr	Ditto	Ditto „ 3 ditto
		Ditto	Jaffer Mirza	Ditto	Ditto „ 5 ditto Remarks as above
6	13	Dewan s official residence	Soleman Kudr and Khorshed Kudr	Ditto	Dwelling house stables, coach house a portion of cook house Remarks as above
7	14	Residence of Nawab Zainul Abdeen	Nawab Zainul Abdeen		
8	15	Darab Ali Khan s residence	Meah Arjumund Meah Amangoonga	Optional	This comprises Darab Ali Khan s house and Imanbarah which Nawab Bahadoor own by a will Also separate quarters of Meah Arjumund and Amangoonga
9	19	Barrack outside	Nawab Bahadoo	Ditto	Entered as guard house in declaration of Nizamut Commission
10	24	House of Sultan Gaitiarah Begam	Sultan Gaitiarah Begam	Ditto	Khorshed Kudr Bahram Mirza lives in the Deori with his aunt Remarks as above No 1
11	25	House of Asufuddin Ali now his grandson Fyazuddin Ali	Syud Fyazuddin Ali		Occupant is the grandson of Asufuddin Ali The house will be repaired by him
12	26	House of Nawab Syud Jaffer Ali Khan	Syud Mozuffer Ali		Occupant is grandson of Nawab Jaffer Ali Khan He pays Rs 80 per mensem for repairs which is executed by Public Works Department under Government Order No 571P dated the 1st March, 1882
13	27	Motijil garden house without out offices	Nawab Bahadoor	Optional	

SCHEDULE III TO DEED OF SETTLEMENT

No	Name of Estate	Pergunnah	District	Number on district towji	Area	Government revenue	REMARKS
					B K G	Rs	
1	Kila Najagram	Kila Najagram	Midnapore	1544	363,803 19 11	500	The area shown in column 6 includes valid lakhirajes belonging to others This pergunnah was purchased from sale proceeds of jewels (Schedules V and VI of Nizamut Commissioners) at a cost of Rs 5,06,000

Witnesses—

(*Signed*) G R IRWIN,
Officiating Under Secretary to the Government of India

(*Signed*) G W F BUCKLAND

Witnesses—

(*Signed*) S E J CLARKE,
Calcutta

(*Signed*) G W F BUCKLAND

(*Signed*) W J CUNINGHAM,
Officiating Secretary to the Government of India

(*Signed*) HUSSAN ALI MIRZA

Seal of the Nawab Bahadoor

S HARVLY JAMES
Secretary to the Government of India



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CALCUTTA, SATURDAY, MARCH 28, 1891

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations

GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Friday, the 19th March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
His Excellency the Commander in-Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble Lieutenant-General Sir G T Chesney, K C B, C S I, C I E, R E
The Hon'ble Sir A R Scoble, Q C, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Colonel R C B Pemberton, R E
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E
The Hon'ble H W Bliss, C I E
The Hon'ble G H P Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C I E
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

INDIAN PENAL CODE AND CODE OF CRIMINAL PROCEDURE, 1882, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1882, be taken into consideration He said —

"I very much regret to say that I have received a letter from my hon'ble friend Sir Romesh Chunder Mitter in which he says that the state of his health is such that he will be unable to attend the meeting of the Council to-day Had his indisposition been of a merely temporary character, I should have been

prepared, with Your Excellency's permission, to have moved that the discussion of the question involved in this Bill should be postponed for a few days but, as I understand that there is no likelihood of my hon'ble friend being able to take part in the further consideration of the measure, I can only reiterate the expression of my regret that the Council will not have his assistance in dealing with the important question which forms its subject

"The discussion which has taken place with regard to this Bill during the last ten weeks has had many good effects It has shown, among other things, that outside Bengal there is very little real opposition to the measure, that in Bengal itself the extent and importance of the opposition have been by no means so great as has been represented, and that as regards the objections raised to the Bill its supporters have everywhere had very much the best of the argument It has elicited from all parts of India expressions of abhorrence of the practice which the Bill is designed to prohibit, and it has established that the practice, though undoubtedly prevalent in certain districts, is not found to exist elsewhere except in isolated cases And, if I may judge from the minute of dissent which my hon'ble friend Sir Romesh Chunder Mitter has appended to the Report of the Select Committee, it has satisfied him that the bulk of the arguments with which he assailed the Bill, on the occasion of its introduction into this Council, are not tenable, and must be abandoned As, however, the key-note which my hon'ble friend struck on the former occasion has been followed by most of the speakers and writers who have attacked the Bill, and it is desirable that an answer should be given to arguments which have been enforced by the authority attaching to his name, I fear I must occupy the Council for some time in going over the old ground, and showing how slight is the foundation, either in fact or reason, upon which the objections to the Bill are based, and what little justification there is for the outcry which has been raised against it

"It will doubtless be remembered that in introducing the Bill I spoke of it as a measure of protection, which it was the clear right and duty of the Government to adopt if the necessity for State interference was established I did not perhaps dwell on this part of the case as fully as I might have done for it seemed to me a self-evident proposition that little girls under the age of twelve are unfit for sexual intercourse, and ought not to be subjected to it I considered it sufficient to rely on the report of Sir Steuart Bayley that in Bengal 'it is a general practice for Hindu girls, after they are married, but before puberty is even indicated, much less established, to be subjected to more or less frequent acts of connection with their husbands,' and upon the question of their fitness for such intercourse I quoted the professional opinion of Dr. Macleod that, 'making all due allowance for climatic and racial differences and bearing social customs in mind, it would seem reasonable and right that the age of protection in this country should be raised from ten to twelve years' Having thus established a *primâ facie* case for the proposed legislation, I reserved further proof until my statement should be challenged, and, though the challenge has been indirect rather than direct, it must be met It is said that 'the plea of humanity does not avail', that the case of Hari Maiti was an isolated case, and that 'the patent fact that many girls in this country become mothers before or immediately after twelve plainly shows that there is necessarily no inhumanity in the act itself' My hon'ble friend Sir Romesh Chunder Mitter, while assuming for the purposes of his argument that 'the rule of premature intercourse with girl-wives exists to a culpable extent in Bengal,' states that this assumption, so far as his knowledge of Hindu society in Bengal goes, is not fairly tenable I can understand my hon'ble friend's reluctance to admit the existence of a state of things so degrading to his countrymen, and I should have been glad had I been able to accept his testimony on the point But what are the facts as stated in official documents which have been laid before the Council? Mr Lyall, Commissioner of Chittagong, reports 'The practice of consummating marriage with immature girls is universal in this division, as it is all over East Bengal It is less common among Muhammadans, but is universal among all castes and classes of Hindus Every one consulted admits this, whether in favour of reform or against it' Babu Nobin Chunder Sen, a Deputy Magistrate in the Chittagong Division, writes 'Being a native of this division, I may assure you that the practice

of consummating marriage with immature girls is universal in this division It is not confined to any particular section or caste' Mr Allen, Magistrate of Noakhali, reports 'The practice among Hindus of this district of consummating marriages with immature wives is, I fear, widespread' Mr. Dutt, Collector of Burdwan, states that 'the practice of consummating marriage with immature girls prevails generally and widely in this district From my own knowledge I can also assert that the practice prevails widely and generally in Calcutta and in other parts of Bengal' Mr Lowis, the Commissioner of the Rajshahye Division, says 'I have consulted the district officers and others, and find a consensus of opinion as to the existence of the practice of consummation of marriage with immature girls throughout the division, except perhaps in the Jalpaiguri District, where the Meches and other aboriginal tribes do not favour child-marriage, and where, amongst the Muhammadans and Rajbungshis, females, being useful in field work, are not generally married until they are more advanced in age' Mr Gupta, the Collector of Mymensingh, says 'The practice of consummating marriage before girls attain puberty exists to a certain extent in this district, as more or less in all parts of Bengal, but generally it is more prevalent among the lower than among the higher castes of Hindus' Mr Quinn, the Commissioner of Bhagulpore, reports as the result of his enquiries that 'among the lower classes of Hindus, and also of Muhammadans though perhaps to a less extent, there is no doubt that the consummation of marriage with immature girls is of frequent occurrence Girls are sent to their husbands' house at a very early age, and often long before menstruation has begun, and when there no restriction is placed on the husband, the natural consequence being that sexual intercourse must frequently take place while the wife is quite immature'

"There is no gainsaying this evidence It establishes the existence in Bengal of a horrible practice, condemned alike by the Hindu religion and by the commonest feelings of humanity, and with which the present law is powerless to cope in any adequate way. The records of the Criminal Courts are full of cases in which child wives, between the ages of ten and twelve, have been done to death in the exercise of marital rights by their husbands There must be no misapprehension on this point It has been stated that the case of Hari Maiti is an isolated case, and my hon'ble friend asserts that 'after the most searching enquiry not a single case resulting in conviction of a husband for rape during the last thirty years has been found out' My hon'ble friend is particular in his choice of words, for prosecutions have not always been followed by convictions and rape has not always been the charge But I will give him some recent instances of the class of cases which to my mind justify the proposed alteration in the law In the Sessions Court at Rangpur in March, 1890, Dhula Nasga was tried for rape of his wife, the defence was that the girl was not under ten years of age the Judge gave effect to this defence, though he said 'the case is a painful one, the girl, or more correctly speaking child, asserting that the accused, who is a full grown man, forcibly had sexual intercourse with her, stifling her cries by putting a cloth in her mouth,' and the man was sentenced to three months' rigorous imprisonment At Hooghly, in December, 1889, Jamirudin was charged with having caused the death of his wife Parijan, and the Magistrate, Mr Mullick, dismissed the case on the ground that, 'as Parijan was between eleven and twelve years of age, the accused committed no offence by having sexual intercourse with her, and is not answerable for the consequences which unfortunately followed it' At Maldah, in May, 1889, Panchu Monim was tried in the Court of the Sessions Judge for culpable homicide not amounting to murder The medical evidence indicated that the girl died from strangulation accompanying forcible sexual intercourse The husband was twenty one years of age, the wife about eleven One assessor, a pleader, held that 'the deceased died accidentally, through her husband's trying to have forcible intercourse with her' 'I don't think he is guilty,' he added, 'because his violence was too trifling, considering his rights as a husband, and it was accidental' The other assessor merely suggested that 'some one else (than the husband) may have done it' The man was sentenced to two months' rigorous imprisonment, which was afterwards enhanced to two years by the High Court

"I might multiply cases of this kind, which show not only that Hari Maiti's case is not exceptional, but that the present law, though not absolutely a dead letter, does not go far enough to efficiently protect this helpless class of children No one can say that a few months' imprisonment is a sufficient penalty for crimes of this description, or that the marital relation ought to be allowed to be pleaded in extenuation or justification of such outrages on humanity

"There is, moreover, much reason to fear that comparatively few cases of this class find their way into the Criminal Courts, and not many, perhaps, into the hospitals But I would invite the attention of the Council to the terrible list, sent up by Mrs Mansell and other lady doctors, of cases which had come under their personal observation of little girls, aged from nine to twelve, who had died become paralysed or crippled, or been otherwise severely injured, as the result of premature cohabitation

"Against such positive testimony I attach little importance to the negative statement of a number of native doctors practising in Calcutta that not a single case of bodily injury to a married girl has come to their knowledge in the course of their practice.

"And what of those cases in which neither death, nor grievous hurt, nor other physical injury cognizable under the Penal Code, is caused? What of the cases in which motherhood is attained, and which are relied on by the opponents of the Bill in justification of their demand that things shall be allowed to remain as they are? In a paper read by Dr Bolye Chunder Sen before the Calcutta, Medical Society, it is stated, on the authority of Dr Doyal Chunder Shome, Teacher of Midwifery at the Campbell Medical School, that of 21 cases of labour of girls between the ages of eleven and thirteen—ten of which were under his immediate care, while he had the general supervision of the other eleven—natural delivery took place in five cases, tedious delivery in five cases, instrumental interference in five cases, and still-born children were born in six cases 'Most of the child-mothers,' he adds, 'kept tolerably good health after their first confinement, two of them only suffered from fever, and continued weak and anæmic, but many of the others fell victims to various diseases after the second or third confinement I saw five of them dying of pernicious anæmia after prolonged suffering from fever and diarrhœa, and two died of phthisis The children born alive did not look small or undeveloped when born, but their subsequent growth was not satisfactory, one died of infantile tetanus, two of marasmus within two months of birth, two of diarrhœa within five months, and three during dentition of fever and convulsions, the remaining seven grew up to be weak and delicate children'

"Upon these facts I think I am justified in asserting that the necessity for further protective legislation is established I cannot pray in aid what would be the most convincing testimony on the question, but I would emphatically endorse the opinion of Raja Doorga Churn Law, lately a valued member of this Council, who says —'If child-wives could be examined as to the result of their first early meetings, there can be no question their evidence would be conclusive enough to justify the Government in stepping in and carrying out this reform' What the women of India think on the subject may be gathered from the petitions addressed to Your Excellency by Native ladies of Ahmedabad, Calcutta, Bombay, Lahore, Poona, Mymensing and other places, which have been laid before the Council, and in which they say 'our sex is solely dependent on the Government for the protection of our personal rights, the necessity for which has been made more urgent by the opposition with which the Bill has met' These ladies are for the most part members of orthodox Hindu families, and the sincerity and force of their appeal can no more be questioned than it can be disregarded

"I pass on now to consider an argument of some importance originally urged by my hon'ble friend, but which he does not now seem disposed to insist on He disapproved of the Bill as being 'a departure from the non-interference policy hitherto observed by the Government and guaranteed by the great Proclamation of 1858, which says—"We do strictly charge and enjoin all those who may be in authority under Us that they abstain from all interference with the religious belief or worship of any of our subjects on pain

of Our highest displeasure"' Now, this is too serious an indictment to be left unnoticed, even if my hon'ble friend has, upon maturer consideration, thought fit to abandon it There is absolutely no justification for the contention of my hon'ble friend, and it is intolerable that Her Majesty's gracious words should be perverted, as they have been on many platforms and in many newspapers, in order to support a charge of breach of duty by the Government of India If my hon'ble friend had had the candour to read all those parts of the Proclamation which bear upon his argument, he would have found that while Her Majesty declared it to be Her 'royal will and pleasure that none be in anywise favoured, none molested or disqualified by reason of their religious faith or observance, but that all shall alike enjoy the equal and impartial protection of the law,' She was content to direct 'that generally in framing and administering the law, due regard be paid to the ancient rights, usages and customs of India' There is here no such undertaking of absolute non interference as my hon'ble friend suggests, and, if there were any room for doubt on the subject, Parliament has given a fatal blow to the construction which he would adopt, by enacting, in section 19 of the Indian Councils Act, that, with the previous sanction of the Governor General, measures affecting 'the religion or religious rites and usages of any class of Her Majesty's subjects in India' may be introduced, not only into this Council, but into the Provincial Councils wherever they may be established

"But, it may be asked, what is a 'due regard' to ancient religious rites and usages? My Lord, this question was answered sixty years ago, in relation to the practice of sati There was then no Queen's proclamation it is true, but the Queen's proclamation merely reiterated and re affirmed the principle which in this respect had been recognized and established by the Government of India long before its transfer to the Crown The prohibition of sati was denounced on almost the identical grounds on which this Bill has been attacked After the Regulation had been passed an appeal was presented to the King in Council against it It was said to be 'an interference with the most ancient and sacred rites and usages of the Hindus, and in direct violation of the conscientious belief of an entire nation', it was urged 'that the abuses (if any) which may have arisen or occurred in the practice of sati can be effectually prevented by a proper attention to the opinions of the Hindus, and an equitable administration of the existing laws, without requiring a total interdiction of the practice', and it was alleged that the Regulation 'is an unjust, impolitic and direct infringement of the sacred pledge to keep inviolate the religion, laws and usages of the Hindus, manifested throughout the whole general tenour of the Acts of the Legislature of Great Britain, and the regulations and conduct of the Government of the East India Company' The answer of the Court of Directors to these charges is the answer which I now make to my hon'ble friend's indictment, and it is this, that 'the power of making laws is vested in the Governor General in Council, which power is recognized and confirmed by the British Legislature, that in exercising this power the Government of India has at all times manifested a just attention to the religious opinions and customs of the Natives, so far as is compatible with the paramount claims of humanity and justice, and that a discriminating regard for those religious opinions is not incompatible with the suppression of practices repugnant to the first principles of civil society, and to the dictates of natural reason' Upon these general grounds, and because the particular practice was a cruel one and was prohibited not as a religious act but as a flagrant offence against society, because it was questionable whether the rite was sanctioned by the religious institutes of the Hindus, and because it was regarded as absolutely sinful by many of the most learned Hindus, reasons which apply with remarkable relevance to the measure now under consideration, the Privy Council, to which the matter was referred, upheld the action of the Government and dismissed the petition

"So far, therefore, as the sanction of religion or religious usage is claimed for the practice which this Bill seeks to prohibit, it seems to me that the argument may be disregarded if the Council is of opinion that the practice is one which on grounds of humanity and morality ought to be prohibited I am disposed to agree with my hon'ble friend that no legislative body (whether constituted as at present or in any other way) can satisfactorily deal with the

question of the Shastras, in the way of giving an authoritative opinion on them But no member of this Council who has waded, as I have done, through the mass of dissertations on the subject which this controversy has called forth, can have failed to come to the conclusion that the construction put upon the Shastras by the Bengal Pundits has not been accepted in other parts of India, and that the balance of argument and authority is in favour of the supporters of the Bill Even if it were not so, were I a Hindu, I would prefer to be wrong with Professor Bhandarkar, Mr Justice Telang and Dewan Bahadur Raghunath Rao than to be right with Pundit Sasadhur Turkachuramani and Mr Tilak, and I should agree with His Highness the Maharaja of Jeypore in thinking that, had the ancient sages whose authority is invoked by the so-called orthodox party lived now, 'they would have taken upon themselves the responsibility' (as His Highness himself has done) 'of legislating with the view of protecting society from the pernicious consequences of early marriage and of the consummation of marriage before the child-wife has scarcely any idea of what marriage means' It seems to me, moreover, unwarrantable to claim for Bengal an orthodoxy, and for its Shastris an authority, superior to that of the rest of India It can hardly be contended that a doctrine which is non-essential elsewhere becomes essential because it is held in Bengal No Legislature can undertake to discriminate between these variations of creed, but it derives support, in interfering with practices inconsistent with the public good, from the fact that those practices, so far as they are sought to be justified on religious grounds, rest on the authority of a comparatively modern scholiast, and are not countenanced by the teachings of the early law-givers who are the generally accepted expositors of Hindu theology.

"So much as regards the religious objection in the abstract With reference to the particular rite of *garbhadhan*, with which it is said that the Bill will interfere, it is abundantly clear from the papers before the Council that it is not universally observed in Bengal, or generally in other parts of India, that its neglect by Kulin Brahmins as a class, and its non-observance by many families who disapprove of it on account of its obscenity, has not been followed by exclusion from caste, or other ecclesiastical or social penalties, that its observance may be postponed on various secular grounds, and that the penance for its non-observance is of an exceedingly trifling character I have not failed to remark that two learned Judges of the High Court of Calcutta, for both of whom I have a great respect, have pointed out that 'the formal and outward penance may be simple, but the real efficacy of penance consists, according to the Hindu scriptures, quite as much as according to reason and common sense, in real inward penitence and a resolution not to commit the sin again' I can quite understand that there may be men who place religious duty above all earthly laws, but these men are few, and I think Pundit Iswara Chandra Vidyasagar is nearer the truth when he says 'the punishment which the Shastras prescribe for violation of the rule is of a spiritual character and is liable to be disregarded' Besides, when the neglect of this particular religious observance can be excused by the simple expedient of absence from home, it is difficult to see how any serious conflict of duty can arise in the minds even of the most orthodox

"I pass now to the only ground upon which my hon'ble friend appears now to base his opposition to the Bill, and that is, its inutility I may observe at the outset that the utility of a measure of this kind depends to a very great extent on the support given to it by the more influential members of the community. If those respectable persons who object to the Bill because it is (they say) a measure of social reform, and all social reforms should emanate from the people themselves without legislative interference, would but consider how helpful an Act of this kind will be to them if they are really sincere in desiring an improvement in their marriage customs, they would welcome instead of opposing it, and would be as eager to point out to their countrymen the benefits likely to accrue from its observance as they are now zealous in suggesting the means by which it may be turned into an engine of oppression I have no sympathy with the pseudo-social reformers who talk glibly on the subject, and do nothing If they honestly believe their marriage customs are bad, let them follow the example of the Sardars of Rajputana, and amend them If the Legislature is to wait for their action before undertaking a

measure of protection of this kind, the necessity for which I think I have amply proved, the fate of child-wives in Bengal will never be ameliorated My hon'ble friend says the Act will be a dead-letter, it is for him and those who support him to make it so, not by throwing difficulties in the way of prosecutions, but by lending their whole influence so to modify caste rules and domestic practices that prosecutions may become unnecessary No one will be hurt by this Act who does not break it, no one, as I have shown, is compelled to break it by religious duty, for those who do break it, who shall say that the punishment likely to be awarded is too severe?

"My hon'ble friend has pointed out a way in which Hindu society can very materially assist the observance of the law He says, speaking of Bengal,—

'Amongst people of the higher castes girls are generally married between the ages of nine and eleven Amongst people of the lower castes marriageable age is still lower The girls go immediately after marriage to their husbands' house and stay there for a week or so Before they attain puberty they occasionally visit their husbands' house and make a stay for temporary periods Whenever they visit their husbands' house, the general practice in Bengal is to allow the young couple to sleep together at night'

"As my hon'ble friend justly observes, 'this practice is certainly pernicious,' and he considers it a 'moral evil which would not in any appreciable degree be remedied by this Bill' But surely advantage might be taken of the passing of this Bill to restore the practice which formerly prevailed in Bengal, and which still prevails in the neighbouring provinces of Behar and Orissa, under which a girl is not sent to her husband's house until she is mature enough for cohabitation

"It remains for me to deal with certain specific proposals which have been made for the amendment of the Bill, and I may say at starting that the Select Committee were, not merely ready, but anxious, to consider favourably any amendments which, while not weakening the principle of the Bill, might tend to remove public apprehensions as to the possibly injurious administration of the law The first of these proposed amendments was to substitute the attainment of puberty for the age-limit of twelve years, and it was argued, plausibly enough, that it would be easier to give proof of the former than of the latter criterion, while at the same time the protection of the law would be extended to a larger class The majority of the Select Committee were unable to accept these arguments No doubt there will be difficulty in many cases in procuring satisfactory evidence of age, but the temptation to manufacture evidence in regard to the physical condition of the girl will be infinitely greater As His Highness the Maharaja of Jeypore has aptly pointed out—'though such a provision would serve to silence the clamour raised against the Bill, yet there would be this danger, that delinquents in their endeavours to defend themselves would, almost in every instance, try to take shelter under the exception contemplated' The majority of the Select Committee entirely agree with His Honour the Lieutenant-Governor in thinking that, apart from technical difficulties, 'the objections to making it necessary to prove in Court the occurrence of the first indications of puberty are insuperable' We have the authority of the Bengal Government for holding that the signs of puberty are frequently brought on by artificial stimulation In a letter to the *Indian Mirror* Surgeon-Major Basu, the Civil Surgeon of Mymensingh, states that 'unaided menstruation is unfortunately a rare event in Bengal' How then is it possible to accept this test in preference to that of age?

"No doubt the adoption of the age-limit of twelve years will not cover all the cases which it would be desirable to protect, but it will go a long way in that direction If the statistics quoted by my hon'ble friend from Surgeon-Major Gupta's report are correct, it will cover 39 per cent of the girls of India, and that is a great step in advance Other authorities, however, Dr Juggobundo Bose for example justify the belief that the proportion will be much higher In the absence of reliable statistics, we are constrained to fall back on what seems likely to be a generally acceptable limit In many parts of India and among many classes, the practice is established, or is gaining ground, of not sending wives to live with their husbands until they are at least twelve years old, and thus, as the Chief Commissioner of the Central Provinces observes, 'the theory of the

law will, by the proposed amendment, be brought into harmony with the practice of the people on a point in which the morality of the people is in advance of the morality of the law' Moreover, we assimilate the law regarding rape to the general law which provides that consent to the commission of an offence shall be unavailing if given by a person who is under twelve years of age

"Another proposal has been made that no prosecution shall be allowed except at the instance of the child-wife herself, or her natural guardian, or some blood relation The adoption of this suggestion would undoubtedly reduce the law to a dead-letter, for it is to be feared that all the influence of the family would be used to screen the offender rather than to protect the victim.

"Then it is said that the offence, when committed by a husband against his wife, ought not to be classed as rape, and should be visited with a lighter punishment I do not think it desirable that the gravity of the offence should be minimized in this way I agree with Sir Meredyth Plowden that 'it is an offence affecting the wife not as wife, but as a human creature', and I should greatly regret if this Council were to weaken the effect of the Bill by drawing a distinction in favour of brutality on the part of husbands With regard to the amount of punishment to be inflicted, that is a matter for the consideration of the Courts, which will apportion it, within the limits laid down in the Bill, according to the circumstances of the case, and while, in some instances, a light penalty may be inflicted, it can scarcely be doubted that cases will occur in which the highest penalty awardable will not be disproportionate to the seriousness of the offence committed

"Although I cannot help thinking that the chances of this measure being misused if it becomes law have been greatly exaggerated, I have no hesitation in commending to the acceptance of the Council the two additional safeguards against its possible misapplication which have been introduced by the Select Committee The first, which limits the preliminary jurisdiction in such cases to District Magistrates and Chief Presidency Magistrates, has been adopted at the suggestion of the Lieutenant Governor of the North-Western Provinces, the second, which limits police investigation, if ordered under section 155 of the Criminal Procedure Code, to investigation by police-officers of superior rank only, has the approval of the High Court at Calcutta We have thus, I think, fenced round the administration of the Act with every reasonable precaution that could be adopted without entirely destroying its efficiency As regards the publicity to be given to proceedings under it, the Magistrate has an absolute discretion, under section 352 of the Criminal Procedure Code, to exclude the public from his Court, if he thinks fit In this and in all other matters the experienced officers to whom alone the investigation of cases between husband and wife will be entrusted may be relied upon to act with all the circumspection which the exercise of so delicate a jurisdiction may demand.

"One other point remains to be noticed It has been said that, if the Bill is passed, women may be subjected against their will to medical examinations and thereby put to shame and disgrace There is no ground for this apprehension It has been laid down by the High Court at Calcutta, in the clearest terms, in the case of *The Queen-Empress* v *Guru Charan Dusadh*, that no Court or Magistrate has any right to order the medical examination of a witness without her consent, and that such an examination is an illegal and unjustifiable assault, for which damages may be recovered This objection, therefore, fails like the rest.

"I have now, I think, gone through the main arguments for and against the Bill, and the result seems to be this. It is admitted that immature prostitution and premenstrual cohabitation, where they exist, are abhorrent alike to common humanity and the teachings of the Hindu religion, and ought to be put down by law, the Indian community at large, for all classes of whom we are legislating, approve of the measure, so far as it goes, though many would desire to carry it still further—and this is the only part of the criticism with which I have any sympathy, but because the operation of the law might in a few cases interfere with the performance of a rite which is at best of questionable obligation, and of merely partial and local observance, my hon'ble friend would deprive the Bill of its most powerful sanctions, and establish a ready means for

the evasion of its penalties. I trust the Council, in the interests of the great class of Her Majesty's subjects who are the victims, not so much of an unreasoning regard for what may be believed to be religious duty, as of a callous disregard of any consideration but selfish passion, will set aside this plea on behalf of a practically infinitesimal minority of hyper-orthodox persons and pass the Bill in the form in which it has been reported by the Select Committee."

The Hon'ble THE RAJA OF BHINGA said —

"My Lord, I wish to say a few words in support of this Bill. As far as the North-Western Provinces and Oudh are concerned, the Hindus are not particular at all about the performance of the Garbhadhan ceremony, nor is any objection raised by their caste people if they choose to marry their daughters after their attainment of the age of puberty. Our Shastras do not allow the Sudras to perform rites like *Garbhadhan* prescribed in the Sutras, and the Brahmins who assist them in the performance of such rites are called 'Sudrayachi' or 'beggars supported by the Sudras,' and the Shastras strictly enjoin that they should be punished with excommunication. These rites are intended only for the twice-born, namely, the Brahmins, Kshatriyas and Vaisyas. They, having to undergo before marriage the ceremony of Upanayana or the investiture with the sacred thread, do not think the observance of *Garbhadhan* so essential. Hence, perhaps, arises the laxity in the practice.

"Persons of high family, as a rule, seldom marry their daughters below the age of fourteen. Search for suitable husbands and the demand of large dowries stand in the way of early marriages. It has, therefore, become customary among the Kshatriyas or Rajputs that as soon as a girl is married she leaves her father's house for that of her husband, and that is one of the chief reasons, I believe, which actuated the Princes and Nobles of Rajputana to pass at a meeting a resolution to the effect that they should not marry their daughters below the age of fourteen and their sons below that of eighteen.

"In my part of the country, girls rarely, if ever, attain the age of puberty before the completion of their twelfth year. But, when menstruation takes place earlier, it is generally brought on by objectionable means.

"That there is a demand for sexual intercourse with children, and that consequently it is thought necessary to have recourse to an abominable and unnatural process in order to bring about the desired result, cannot be denied. Prostitutes ask for, and men willingly pay, very high prices for cohabitation with girls of immature age. Such cohabitation is known up country by a particular name which, however, escapes my memory. The prostitutes on such occasions are presented not only with large sums of money, but with jewels, dress and other valuable articles as well. When men undergo trouble and expense to such an extent to satisfy their lust, how can one expect that they will restrain their desires when the above qualifications are found in girls lawfully married to them? That such an unnatural desire exists in men of this country is to be attributed greatly to the present state of society and to the influence of the works of the Hindu and Muhammadan poets of the degenerate period. Such works are, no doubt, the outcome of the past misrule and anarchy, when unbridled sensuality was the order of the day. In Hindi alone there are at least one hundred treatises on illicit love, called Nayakabhed, and all of themt abound in the loathsome descriptions of the pleasures of cohabitation with girls of tender years. Such being the case, the sooner a stop is put to these gross outrages on humanity the better for the country. In the words of Vedavyas, 'Paropkar,' or doing good to others, is the fundamental principle of our religion and the ancient bard Valmiki, in his Ramayana, makes one of our greatest sages, Vicwa Mitra, go so far as to lay it down that a ruler may perform acts in contravention of the express forms of religion when the protection of his subjects and the interests of humanity render the same necessary.

"At the same time I submit some safeguards are very necessary. Parda system being strictly observed in the Provinces of Oudh and North-West, a Hindu or Muhammadan lady of family cannot even converse with an outsider. Therefore appearance before the Magistrate, exposure by the pleaders, and the

examination by the male doctors will be viewed with horror and lead to deplorable consequences."

The Hon'ble Mr. NUGENT said —

"My Lord, I do not propose to give a silent vote on this very important measure, which has attracted so much attention not only in India but also in England, has elicited so many opinions of such varying and conflicting descriptions, and has, apparently, since its introduction in January by the Hon'ble Sir Andrew Scoble, constituted the chief topic of discussion and interest in the Native community throughout the country Like the other members of your Excellency's Council, I have waded through the filthy floods of loathsome literature which have been so copiously poured forth, and can say with truth that never before have I had equally unpleasant and repulsive reading It is difficult for a layman to arrive at a positive conclusion on a question of tangled Sanskrit texts, concerning the proper interpretation to be placed on which the most learned modern experts and eminent scholars are at hopeless variance Nor is it easy to apportion the weight to be attached to the utterances of old-world sages and mediæval doctors of medicine or divinity when those authorities differ, the more especially where doubt exists as to the purport of those utterances, and diversity of view prevails both as to the text and the commentary, their meaning and their value The main point at issue between the Native opponents and supporters of the Bill would seem to be whether, according to the ancient Hindu religious law and its later commentators, the Indian scholiasts of centuries back, the consummation of marriage immediately after the first appearance of menses in his wife is prescribed as a binding religious duty on the husband—a duty of which the non-performance involves the commission of a deadly sin On this subject much has been said and written, and the realistic details entered into by some of the keenest and most erudite adversaries of the measure, specially as regards the rites attendant on what is described as a religious ceremony and the nature of the penance to be undergone by the ancestors of a husband who complies not with the alleged injunctions of the Hindu scriptures, can only be characterised as revolting But, as far as I am competent to judge, the balance of argument and of fact is distinctly on the side of such eminent interpreters of the Sanskrit text and authorities on the ancient books as the Hon'ble Mr Justice Telang, Dr Bhandarkar and others who hold their views, and the opinion, therefore, at which I have arrived is that it is not essential, according to his religion, that a Hindu husband should actually cohabit with his wife immediately after her first menstruation, whatever might then be her age, and whatever her physical fitness for sexual intercourse, and its results in the form of maternity That pre-menstrual cohabitation is strictly forbidden seems certain that intercourse by a husband with his wife immediately after the first appearance of the menses—which after all is but one of the earliest signs of approaching puberty—is enjoined as a duty or even is contemplated as a general rule, is not, I think, established Indeed, it would be surprising if it were The old Hindu lawgivers, like other legislators for nations in the earliest times, were wise men In the injunctions they promulgated or codified they had ordinarily in view some substantial, tangible object more intimately connected with this world than with the world to come, though to render those injunctions the more binding and respected they imparted to them a religious sanction In their commands concerning marriage the result at which they aimed was the growth of a large, strong and healthy population, able to establish towns, sufficient to develop the agricultural resources of the country, and well fitted, should the occasion arise, to speak with their enemies in the gate, and this object they, being men of great wisdom and intelligence, knew they would be unlikely to attain by requiring boy-husbands to cohabit with immature child-wives—a union from which only could spring a progeny weak in body and feeble in mind To the relatively modern glosses made by comparatively recent commentators of merely provincial influence and reputation on the texts of the early lawgivers no serious importance need, in my humble opinion, be attached These commentators at least were not inspired. their writings are not sacred scriptures. It is, I think, in any case a question whether, if it could legitimately be held as absolutely certain that the ancient Hindu religious or social law did direct husbands to cohabit with immature child-wives, Govern-

ment would not be morally bound to intervene now to prevent a sin against humanity and to put an end to an abominable practice worthy only of debased savages, which the evidence forthcoming shows to be unfortunately only too common in some parts of India, particularly in portions of Bengal The British Government has not hitherto hesitated to prohibit acts in themselves wrongful and cruel even when the plea of religious sanction could be advanced on their behalf with greater validity than it can be in this instance, and it would not now, I think and trust, shrink from putting its veto on other customs equally opposed to the instincts of all right-minded men whatever their race and whatever their creed, and even more harmful in their present and their future results, merely because noisy agitators protested that to stop such abominations would be to outrage their religion and to run counter to dubious dogmas propounded in prehistoric ages But, as already observed, this question does not, I think, arise here The Bill now under consideration does not as far as I am able to judge interfere with the Hindu or Muhammadan marriage law, and the theory that the teachings of the Hindu scriptures require the immediate consummation of marriage on the very first appearance of the menses is not established by the evidence To the notice of those opponents of the measure who contend that the intervention of Government in such a matter is inadmissible may be commended the action of His Highness the Maharaja of Jeypore, a Rajput of high caste and pure descent, the enlightened ruler of one of the chief Indian principalities, who by a stroke of his pen has prohibited the marriage within his territories of Rajput girls before they have attained the age of fourteen years

"It is not necessary to dwell upon the misery, the unhappiness, the pain and the other evils which result from the pernicious practice which this Bill is designed to prevent They are known to all But it is contended that the proposed legislation is uncalled for, because the great majority of girls do not attain to puberty until they have passed the age of twelve and pre-menstrual intercourse is forbidden by the Hindu scriptures, because the number of cases of violation of immature girl-wives under that age by their husbands is exceedingly small, and because the existing law suffices to meet all requirements To this the answer, I think, is that, though in other Indian provinces pre-menstrual cohabitation may be of very rare occurrence, in Bengal it is far from unfrequent, that a considerable number of Indian girls do commence to menstruate before they reach twelve years although still imperfectly developed and physically unfit to live with their husbands, and that for them protection is needed, that the number of instances in which serious and sometimes fatal injury is caused to a luckless child by enforced intercourse with her husband is unfortunately much larger than is stated by the opponents of the measure, and that the occurrence of these cases is in itself sufficient proof that the law as it now stands is not adequate or sufficiently deterrent Much stress is laid on the statements of a number of medical men, mainly Native, but some European, that in the course of their practice they have not met with cases in which girls have been injured by connection with their husbands To this evidence I attach little value This is precisely the class of cases in which no medical man would be called in to advise and prescribe The maimed wife, if treated at all, would be treated by the women of the household and their female neighbours the matter would be hushed up and kept secret and, if death did follow in instances where the girl was very small and the violence employed unusually great, the cause assigned would be fever, cholera or an accidental fall A very different tale is told by the lady doctors in India in their memorial

"That a Bill on so delicate a subject as that dealt with in this measure should lead to much agitation and excite considerable opposition is inevitable, and it cannot be denied that the proposed legislation has in many quarters met with a hostile reception It is satisfactory, however, to find that a large and influential volume of public opinion, notably in the Bombay Presidency, is in favour of the measure, and that of those persons really competent to judge the question on its merits a majority would appear to support the course pursued by Government It may, I think safely be assumed that at most, if not all, of what are described as 'monster meetings' held to protest against the Bill, nine out of ten of those present had but the most vague and nebulous notions concerning either the provisions of the Bill or the effects it was likely to produce They most probably were told with certain rhetorical embellishments not characterised by very strict regard for accuracy that Government was about to pass a law which would

invade the sanctity of their homes and private life, and forthwith, without further thought or discussion, they were prepared to vote as was desired or to sign any paper placed before them When once, however, the Bill has become law, all agitation will, I anticipate, speedily subside, the baseless clamour regarding religion being endangered will rapidly die out, the beneficial and salutary character of the enactment, hedged round with safeguards as it now is, will be recognised, and gradually a practice which no right-minded man can defend and every kindly-hearted woman must abhor will become as extinct as is sati or any other barbarous custom which has already been swept away by the progress of education and civilisation

"For these reasons, my Lord, I beg to support the Bill now before Your Excellency's Council"

The Hon'ble MR EVANS said —

"The importance of the principles involved in this Bill and the amount of interest which it has excited compel me not to give a silent vote, although I would gladly have been spared the discussion of so unsavoury a subject I propose to consider the main principles upon which legislation of this character is based, and to review some of the points arising out of the discussion First, with regard to the principles I cannot do better as regards them than cite the words of Sir Barnes Peacock, then Legal Member of Council, in the debate on the Hindu Widows Re-marriage Bill In that debate—I am reading from the Proceedings of the Council—Sir Barnes Peacock said that 'he was an advocate for liberty of conscience, and he thought that, so long as the interests of society were not injuriously affected no political Government ought to throw in the way of its subjects any impediment whatever against their following the dictates of their own consciences, either directly by subjecting them to penalties, or indirectly by subjecting them to disabilities' But then he went on to say that, 'where the commission of an act or the omission of a duty would be an offence against society, a political Government interfered to prevent that act or omission But it did that for the protection of society and not for the protection of religion Upon what principle, Sir Barnes Peacock asked, was it that the Indian Legislature had proceeded with reference to the practice of sati ? Regulation XVII of 1829 declared that practice to be illegal and punishable by the Criminal Courts, and the preamble stated the reasons for the introduction of the measure It said —

"The practice of sati, or of burning or burying alive the widows of Hindus, is revolting to the feelings of human nature, it is nowhere enjoined by the religion of the Hindus as an imperative duty on the contrary, a life of purity and retirement on the part of the widow is more especially and preferably inculcated, and, by a vast majority of that people throughout India, the practice is not kept up nor observed in some extensive districts it does not exist in those in which it has been most frequent it is notorious that, in many instances, acts of atrocity have been perpetrated which have been shocking to the Hindus themselves, and in their eyes unlawful and wicked The measures hitherto adopted to discourage and prevent such acts have failed of success, and the Governor General in Council is deeply impressed with the conviction that the abuses in question cannot be effectually put an end to without abolishing the practice altogether Actuated by these considerations, the Governor General in Council, without intending to depart from one of the first and most important principles of the system of British government in India, that all classes of the people be secure in the observance of their religious usages, so long as that system can be adhered to without violation of the paramount dictates of justice and humanity, has deemed it right,"' &c

"And then Sir Barnes Peacock went on to say :—

'Then followed rules abolishing and making illegal the rite of sati That rite was an injury to society It was an injury to society that a widow should burn or bury herself with the body of her husband, or that any one should assist her in doing so, and therefore the Legislature had interfered and made the practice illegal If a person'—and these are most important words—'believed it to be his imperative duty to do an act which would not be an injury to his fellow men or to society at large, the Legislature would not forbid him to do it; but, if he believed it to be his imperative duty to offer human sacrifice, the legislature would interpose and say—"We will not allow you to carry out your belief to the injury of your neighbour"'

"These were the principles upon which Sir Barnes Peacock in 1856 laid

down the limits which should be observed by the Indian Government in penal legislation, they were the principles which, I understand, had been adopted in the Sati Regulation and which were confirmed by the rejection of the petition against the Regulation before the Privy Council,—and these I take it are the principles underlying the Queen's Proclamation and the Indian Councils Act I entirely agree with the hon'ble member that it is impossible to read the Queen's Proclamation as an abandonment of the right of Government to protect its subjects from injuries inflicted in the name of religion or to repress acts injurious to society That Proclamation, as I read it, is, so far as it touches this matter, nothing more than a declaration by Her Most Gracious Majesty that she wishes to have tolerance of all religions strictly observed, and that due attention should be paid to ancient usages and customs where legislation becomes necessary, but to contend that Her Majesty would, if she had the power to do it, deprive the Government of the country of the means of putting down crime, even if that crime were committed in the name of religion, is almost inconceivable, and I need say nothing more about it

"These then are the clear principles, these are the powers, which the Government possesses and upon which it has always acted, and it cannot be denied that not only has the Government a right to give protection to all its subjects where protection is needed, but that it is its duty to do so, and that duty is never more paramount, never more clear, than when the protection is necessary on behalf of minors and infants, and I take it that, if there is a class which more than any other appeals to the manly instincts of every one worthy of the name of man, it is that of the helpless infant compelled to undergo sexual intercourse while she is in an entirely immature condition

"This is undoubtedly so, but so loath has the Government of India always been, and rightly so, to touch even the hem of the garment of any of the religions of India, and, so to say, lay a sacrilegious hand upon them—so loath to do anything which could even be misinterpreted as an attempt to disturb religious feelings or customs,—even customs which are not religious in themselves but are accounted so,—that I who have lived many years in this country, and have some knowledge of the feelings of the inhabitants, should have felt much hesitation in supporting any proposals for legislation which might have been open to that imputation, or which might be made use of in order to inflame or disturb the minds of the ignorant or superstitious, unless a very clear case was made out that it would be a manifest dereliction of duty on the part of the Government not to interfere But, looking at the mass of evidence before us, it does seem impossible to deny that a state of things exists which imperatively calls for legislation

"Sexual intercourse with immature female children is so utterly revolting, so contrary to the first principles of civilized society, and such a physical outrage upon the poor little children themselves, that I should have thought that it was beyond the pale of discussion to consider whether it should be treated as a vice like drunkenness, or, as what it is, a heinous crime against these poor little infants.

"It has been clearly established that this crime, this odious practice, prevails, and prevails very largely The terms in which the Raja of Bhinga has just referred to it show what the real nature of it is, and also the abhorrence with which all right-minded people must view it

"Then, what are the consequences of it? Not only is there the physical outrage itself, but it is clearly shown that in a very large number of cases serious hurt, and sometimes even death, are the result to the victims, in other cases injury to their constitution of a lasting and grave character So far then it would seem clear beyond all doubt that some legislation is necessary.

"The present age fixed by the Penal Code at which absolute protection is given to all girls against sexual intercourse is ten, although the ordinary age of consent to any act which causes hurt or injury and which would otherwise be criminal is twelve A review of the medical evidence shows quite clearly that females are not fit to undergo the strain of maternity until a considerably later age than twelve, but the Government, in its tenderness for the feelings and customs of the people, and having regard to the peculiar difficul-

ties of the matter, have resolved to take twelve as the age, which must be conceded to be, as it were, an irreducible minimum, because, irrespective of the question which I shall come to presently, it seems impossible to deny that, apart from peculiar religious objections arising from Hindu marriage customs, twelve would be considered to be, if anything, too low an age So far then there would appear to be no objection to this legislation But the difficulty arises out of the usages of the Hindus One of their great usages is that of infant marriage, and under that usage the great bulk of girls are married, some of them even as early as five or six, and the majority of them in this Province between eight and eleven Now, there is a very great difference between Hindu marriage and English marriage, and there has been great misconception arising out of want of attention to this difference

"An English marriage or a European marriage takes place between adults. From the nature of the case they are regarded as already fit for sexual intercourse, and the marriage implies consent to immediate cohabitation, and the phrase 'consummation' indicates the immediate completion of the marriage. With the Hindus, however, the case is quite different Marriage among the Hindus—infant marriage though it be—is in the nature of a sacrament, and it indissolubly creates the status of wifehood, but without any relation between husband and wife which renders immediate cohabitation necessarily permissible, for it is of course apparent that by the laws of nature and also by the laws of the Hindu religion such immediate cohabitation is impossible and would be criminal when attempted with an infant wife of (say) twelve years So the position stood thus In the English law it was laid down that the husband could not commit rape upon his wife, because it was part of the contract of marriage that the wife should give her consent to immediate cohabitation, which consent she could not retract But no one has ventured to suggest that the poor little Hindu infant of five or eight or nine does, either of herself, or through her guardians, give any such consent whatever, on the contrary, the precepts of the Hindu Shastras are clear that it is a crime of the most revolting character for the husband to attempt to have intercourse with his infant wife before she has attained maturity This is the reason why in our Penal Code there is positive protection afforded even to married girls up to the age of ten, and this also is the reason why this provision was deliberately introduced notwithstanding that Lord Macaulay, who was an English lawyer, had not provided any protection for the wife from sexual intercourse, it being according to English views unnecessary because the marriage involved immediate sexual intercourse That I take it is the real meaning of it, and this consideration shows that the Committee who revised the Bill, and at the head of whom was Sir Barnes Peacock, had thoroughly considered this matter, and concluded that the conditions were so different here that, wife or no wife, we were bound by the dictates of humanity, as well as of religion, to protect the female infant.

"The question then simply came to this, what should be the age? The age of ten has been fixed by the Penal Code, and has been the age now for the last thirty years The evidence before us shows this to be far too low an age, and the cases cited prove that there is very great necessity for raising the age, at any rate as high as twelve The objections with regard to the use of the word 'rape' based upon English law all fall to the ground

"The next difficulty that is raised is the religious one It is said by a large number of Hindus in Bengal that they are bound by their religion to have sexual intercourse with their infant wives on the first appearance of the menses This opinion is not shared by a very large number of the Hindus in other parts of India, it is not even universally prevalent in Bengal, and the question is one which has been hotly debated I do not propose to go into the merits of that debate. I am quite willing myself to concede that, however wrong a man's views may be of his own scriptures, if he believes any doctrine, however absurd, we must accept it as his religion until he chooses to abandon it. But it is perfectly clear that if this religious doctrine were pushed to its logical extent it would give sanction to the most terrible crimes, because the medical testimony is clear that there are instances in which infants of a few months old menstruate, and the menstruation goes on, there are other instances in which menstruation appears in very young girls who have no other signs of maturity, and then stops,

and regular menstruation is not resumed until some time later Under the present law intercourse with these children on the ground that they have menstruated is punishable with transportation, or ten years imprisonment, if the children are under ten, and the so-called religious sanction is set aside, that is, Hindus are prohibited now from doing that which they say they are imperatively bound to do. The question then is merely whether the prohibition shall be carried two years further. The only result of that is that a larger and more appreciable percentage of girls menstruate between the ages of ten and twelve, and so there would be a larger number of instances in which the persons who hold that particular form of religious belief will not be allowed to carry it out at the expense or to the injury of their child wives That is really the sum and substance of the matter

"It has then been proposed by persons, who are at one with us in desiring to put down premenstrual cohabitation between husband and wife as repugnant to the Hindu Shastras, that we should adopt first menstruation as the limit instead of any limit of age I should have been very glad if possible to meet the religious scruple, fanciful as it appears by such a concession, but it is absolutely impracticable, and the reasons why it is impracticable are perfectly clear

"There is no real means by which you can give the necessary protection to young girls of a higher age than ten except by raising the age of consent The objection that age is not ascertainable with sufficient certainty for the purpose of a criminal trial is really of very little value There is no doubt difficulty in many cases in ascertaining age, just as there is great difficulty in this country in ascertaining any other fact by oral evidence But our law bristles with instances of limits of age I put aside the well known fixed age of majority, which it is necessary to have, and I will take a few instances out of the criminal law itself Under section 82 of the Penal Code nothing is an offence which is done by a child under seven years of age Then section 83 provides for cases where acts which would be offences are committed by a child above seven and under twelve Section 317 deals with cases where a child under twelve years of age is abandoned by its parents, and it provides for them a punishment of seven years imprisonment

"These are a few of the age limits existing in the Penal Code and which are constantly worked, and it does seem a strange thing to object to an age limit being fixed in this Bill, and that it should be represented to us that it would be practically impossible to ascertain ages in this country and that it would be easier to ascertain whether the first appearance of the menses has taken place Now, as regards that, I am aware that there are prevalent in various parts of the country certain festivities and ceremonies which take place on the occasion of the first appearance of menstruation I am informed that these ceremonies, which are of a scandalous and indecent character, are gradually dying out, and that they are very far from being universally prevalent even amongst Hindus Then I would point out that it is absolutely impossible, having regard to the medical testimony with reference to these little girls that some menstruate at an extremely early age, to legalise sexual intercourse with them on the ground that the menses have appeared I would also point out, as has been done by the Hon'ble the Raja of Bhinga, that in many cases the menses are unnaturally stimulated, and that in other cases the flow is not what is supposed but is merely the result of a ruptured hymen, a result of the very crime which we are seeking to put down It is also quite apparent, as already stated, that first menstruation is in many cases merely one sign of approaching puberty, and does not indicate the period when sexual intercourse may properly take place Moreover, the plea of first menstruation having taken place would be put forward in every case and supported by oral evidence Medical examination of the victim would not be possible without her consent So no reliable test of the truth of the plea would be available. The accused would be able to have all the ladies of the family examined as to indelicate details, and conviction would be very difficult and uncertain and the scandal would be great Under these circumstances, it is impossible to adopt this proposal and there is no alternative but that Your Excellency should either abandon the attempt to give protection to these little girls or should disregard the religious argument Now, it would be very easy for the Government of India to sit quiet, and to wait, as it has been recommended from many quarters that

they should wait, until education and time have changed the character of the people

"This was the very argument employed in the sati case, and which kept Lord Amherst during the five years of his Governor Generalship from meddling with the matter I refer, my Lord, to Kaye's *History of the Administration of the East India Company*, and at page 531 it is stated that by the Bengal returns from 1819 it appeared that 560 cases of sati were reported, of which 421 were said to have occurred in the Calcutta Division alone But notwithstanding that that was the case in 1819, notwithstanding that there was considerable inquiry into the matter and that many of the Company's servants were of opinion that they ought to take up the matter and suppress this abomination, yet the conclusion, on reading the whole of the opinions, that Lord Amherst came to was this —

'I am not prepared,' he wrote in March 1827, 'to recommend an enactment prohibiting sati altogether I must frankly confess, though at the risk of being considered insensible to the enormity of the evil that I am inclined to recommend to our trusting to the progress now making in the diffusion of knowledge among the natives for the gradual suppression of this detestable superstition I cannot believe it possible that the burning or burying alive of widows will long survive the advancement which every year brings with it in useful and rational learning' 'But' says the historian, 'the period of Lord Amherst's tenure of office was fast drawing to a close Before the year in which this minute was written had expired, his successor was occupying the Viceregal chair The high moral courage of Lord William Bentinck faced the abomination without shrinking'

"And we know what the result was it was the Sati Regulation and the suppression of the practice of sati altogether But history repeats itself, and the same arguments which were addressed to Lord Amherst are now addressed to Your Lordship

"I should also remind the Council that at the beginning of this century human sacrifice, that is, the sacrifice of children, was one of the recognised religious practices in parts of Bengal itself I turn again to Kaye's *History*, at page 548, where he quotes from *Ward on the Hindus*, and I find the following —

'The people in some parts of India, particularly the inhabitants of Orissa and of the Eastern parts of Bengal, frequently offer their children to the goddess Gunga The following reason is assigned for the practice When a woman has been long married and has no children, it is common for the man, or his wife, or both of them, to make a vow to the goddess Gunga that, if she will bestow the blessing of children upon them, they will devote their first-born to her If after this vow they have children, the eldest is nourished till a proper age, which may be three, four or nine years, according to circumstances, when, on a particular day appointed for bathing in a holy part of the river, they take the child with them and offer it to this goddess, the child is encouraged to go further and further into the water till it is carried away by the stream, or is pushed off by its inhuman parents'

"This also was a practice which the British Government had put down and did put down These matters of history now, but it is well to remember that it was in the name of religion that these sacrifices were made and that they were made by the inhabitants of this part of India

"So much then for this portion of the subject, and I think I have shown that there has been no departure in this legislation from the fixed and guiding principles which have always actuated the Government of India, and that there is good and sufficient cause for this action, that it is necessary to take it, and that, desirous as Government may be of meeting religious objections, they are unable to accept the proposal to fix the first menstruation as the limit of protection

"There is only one more argument I propose to deal with, and that is as to the inutility of the Bill It is said that, granting all this, the Bill will be a dead letter There are two statements made The first is that there will be no prosecutions under this Act except where there has been physical injury of a grave kind arising from the sexual intercourse and the other statement is that where injury does arise from sexual intercourse the present law is amply sufficient to deal with it. As regards the first of these statements I must admit that there is a great deal of truth in it. I do not expect that there will be many

prosecutions except where there has been severe injury, and the reason why I think so is this These things take place in the privacy of the zenana, and so long as they are hushed up by a depraved public feeling, which certainly, judging from the controversy raging round us for some time, seems to prevail extensively in Bengal, I cannot expect that there will be many prosecutions, but I do not think that on that ground the Act will be without use The very same difficulty met the British Government when they attempted to deal with infanticide in Rajputana There the infanticide took place in the zenana It was impossible to know what the child died of A little pill of opium the size of a pea, or a small quantity of the drug rubbed on the nipple of the mother's breast, was sufficient to carry off the child It took the British Government seventy years of incessant pressure before we could be said to have quite put down that abominable practice in Rajputana, and it may be that it will be a very long time before the people of Bengal who are addicted to this practice will change their ways But none the less I venture to think that the fact of these acts being made crimes by the Penal Code and punished when detected with a heavy penalty will have a deterrent effect, and that in course of time the evil may yield in the same way as infanticide did in Rajputana So much for that part of the question

"As regards the other point—that the law is sufficient to deal with cases of injury which are unhappily too common and which do come before the Courts—I desire to emphatically dissent from it The Penal Code provides in section 80 that nothing is an 'offence which is done by accident or misfortune, or without any criminal intention or knowledge in the doing of a lawful act in a lawful manner, by lawful means and with proper care and caution' So long as sexual intercourse with these little immature girl-wives is allowed by us to be a lawful act and so long as it is done in a lawful manner, by lawful means, and with proper care and caution, unless it can be shown that there was some criminal intention or knowledge, the doer of the act is bound to get off scot free The opponents point to the conviction of Hari Maiti. I saw the papers in the Hari Maiti case, and my opinion was the same as that of all other counsel who had seen them—that it was a case that ought to be prosecuted, but that the chances of conviction were very very small, and the reason is very apparent from the charge of Mr Justice Wilson, from which a quotation was made to the Council by the hon'ble member in moving the Bill It is quite true that the man was convicted, but it must be remembered that he was convicted notwithstanding many difficulties, and that the jury who convicted him had not got to give any reason The fact was that they did happen to convict him Then there is the Maldah case to which reference was made just now The Brahmin pleader who was one of the assessors considered that the violence committed by the husband in putting his hand on the child-wife's throat for the purpose of overcoming her resistance was a trifling force employed in the exercise of his marital right to perform a lawful act, and that therefore, though death accidentally resulted, he was not punishable In that case the evidence as to menstruation was so conflicting that no finding was come to upon it The Magistrate gave him two months and the High Court two years, but, as far as the two assessors were concerned, he would have got off I cannot therefore understand how it can be contended that the law which leaves these acts perfectly lawful and only punishes the result of them when there is found to have been rashness or negligence in the commission or knowledge of the consequence which happened to result—I cannot understand how this state of things can be considered satisfactory, and I think that if this Bill had no other effect than that of providing certain conviction and an adequately severe penalty for those cases of injury which do come to the notice of our Courts, when the child is under twelve, that would be a very great gain indeed, such a result could not be open to the charge of inutility though many girls over twelve will still have no protection from premenstrual intercourse

"I do not desire to go into the other numerous questions raised in this discussion I have desired mainly to point out that the Government of India has not in this legislation in the smallest degree departed from those principles which have guided it heretofore, and which will, I trust, always guide it, that religious toleration and respect for religion will always be observed where the

religious doctrines do not compel criminal results, and I have been anxious as far as possible to allay the apprehension felt that the Government was starting on some new course by pointing out that there is not any ground for it. All the details of the Bill have been gone into so fully by the hon'ble member,—and other speakers will follow,—and the religious question will, I am sure, be so fully dealt with by my hon'ble friend Mr Nulkar, that I will not trouble the Council longer, but merely say that I vote for the passing of the Bill"

The Hon'ble MR BLISS said —

"As a member of the Select Committee on this Bill, I have had before me very many more petitions and opinions than those which have been printed and circulated to hon'ble members generally I have also received from different parts of the country—principally of course from Bengal—many pamphlets and newspaper articles bearing on the subject I have considered all these to the best of my ability, and have arrived at the conclusion that the Bill should be passed in the form in which it is now before the Council I understand that in some quarters there is a feeling of disappointment that in the Committee's Report the arguments for and against the Bill have not been set out and discussed at length I have also heard that from the brevity of that Report it has been held that this important subject has received too scant consideration at the hands of the members of the Committee My Lord, this feeling is based on an entire misapprehension I can say, not only for myself, but for the other members of the Committee, that the whole subject received most careful and anxious consideration, and that, if the Report of the Committee is brief, it is not because we underrated the importance of the subject or desired to slight the opinions of those who are opposed to this Bill, but because we saw no reason to depart in this case from the custom of restricting the Reports of Select Committees within narrow limits, and preferred to set forth in this Chamber our reasons for the opinion at which we had arrived

"The ground on which this Bill is chiefly opposed is that it will interfere with the performance at the proper time of the sacrament which bears the name of *Garbhadhan* Possibly, at some past time in the long history of Hinduism, this sacrament may have been regarded by pious Hindus as essential to salvation, and may have been universally—or at least commonly—performed But it seems to me quite impossible to contend that this is now the case, or that any religious or social penalty follows on its omission. Its place appears to have been taken 'by certain disgraceful female rites, abhorrent alike to religion and decency,' to use the words of one of the Bengali gentlemen whose opinion on the Bill is before us The same gentleman speaks of raising 'the whole superstructure of opposition on the importance of a ceremony practically obsolete' I think he was right in using these words, and that the *Garbhadhan* sacrament or ceremony is practically obsolete Indeed, there can be no doubt of this There is no evidence at all that the ceremony is ever performed It is true that many people say that it is, but the evidence is entirely secondary So far as my knowledge goes, not one of the many—I may say thousands of persons—who have signed petitions or addressed the Council in other ways on this subject has ventured to mention a single case in which this ceremony has been performed to his own knowledge.

"Admitting, however, that the ceremony is still observed in a few specially orthodox families, let us consider how far it is right to conclude that its performance on the very first occasion of the indication of approaching puberty by the occurrence of a certain condition is imperatively necessary—necessary, I mean, to salvation. It is clear that, if its performance at that particular time is necessary to the salvation of any one Hindu living in Bengal, it must be necessary to the salvation of all other professors of the same faith, whether living in Bengal or elsewhere in India But it is not denied that the *Garbhadhan* sacrament or ceremony is often not observed in Bengal and never observed in other provinces. Consequently, it would appear to follow that the vast majority of the followers of the Hindu religion have imperilled their salvation and have incurred the gravest penalties both in this world and the next. It is sufficient, I think, to state the case in this way to show that the *Garbhadhan* ceremony is only regarded as necessary to salvation by an infinitesimal minority, if by any

I say, 'if by any,' because, as I have said before, it is clear that no one visits, or seeks to visit, the omission to perform this ceremony with any pains or penalties of any sort or kind, or even with that disapproval and shunning of companionship by which the religious in all countries mark their abhorrence of sins which can only be dealt with by a higher than any earthly authority But what real ground has any one for maintaining that the performance of this ceremony on this particular occasion is essential? So far as I can see, the doctrine rests on one text, and one text only, which equally competent scholars to those who oppose the Bill interpret in an entirely different way. They apply, that is, the word 'first' to the words 'auspicious day,' not to the word 'occurrence' I am not a Sanskrit scholar, but yet I will venture to choose between these two renderings It is an accepted rule that, in interpreting a document or a series of documents, one must consider the whole, not a part Now, the translation favoured by the opponents of the Bill leaves this text entirely isolated and opposed to a great body of other texts which prescribe a later period as the proper one for the consummation of marriage, and emphasize the evils of too early maternity But the translation favoured by those scholars who support the Bill entirely reconciles these apparent contradictions and leaves the precepts of the Hindu religion regarding this sacrament free from ambiguity and far removed from that position of antagonism to the best interests of the people, moral and physical, which the opponents of this Bill would maintain and enforce I therefore adopt that translation without doubt or hesitation and support the Bill with an entire confidence that it will in no way injure or interfere with the religious feelings and practices which are as dear to our Hindu fellow-subjects as ours are to us. It is a source of great satisfaction to me that in arriving at this conclusion I am supported by the opinions of those two great and enlightened Princes, the Maharajas of Travancore and of Jeypore They are admittedly entirely orthodox adherents of the Hindu religion. Their countrymen may without misgiving accept their assurance that this Bill does no violence to the dictates of their common faith

"As to the necessity of the Bill, it is no answer to say that outrages upon immature girls are uncommon However uncommon they may be, the law should deal with them when and where they occur Not a few cases have been cited which have come under the observation of competent medical men The lady doctors who some time ago addressed a petition to Your Excellency on this painful subject—a petition which found its way into the newspapers and has been published throughout the length and breadth of India—cited some fourteen truly terrible cases of which they had personal knowledge. Now, lady doctors are of but recent advent to India They are a mere drop in the ocean among the 250 millions, or more, of people who inhabit this country. If in the course of the short experience of these few competent observers so many as fourteen cases have come to light, how many hundreds—nay, thousands—must not have occurred far from the light, in the privacy of the zenana, in the secrecy of Hindu family life? I fear that these cases are not uncommon, but the contrary As that ornament of the Madras Bar, Mr Subramani Iyer, says, 'it is significant that the existence of the vicious practice so severely and so justly condemned by medical authorities is not denied, except in a half-hearted way' I wish it could with truth be said that the Bill is not necessary; but it cannot be Why, my Lord, to say nothing of the cases cited by my hon'ble friend Sir Andrew Scoble, it appears from the *Englishman* newspaper of yesterday that a most barbarous case of this kind, in which the accused person is a Mussalman and the facts seem to be clearly established, is at this moment under the consideration of the High Court

"As to the efficacy of the law as it will stand as amended, I think it is extremely probable that very few cases will be brought forward under it It is not, in fact, at all desirable that cases of this kind should often come before the Courts I concur with the opponents of the Bill that the unfortunate child-wife will, in such cases, be at least as great a sufferer as the husband to whom she has yielded or who has taken advantage of his position to injure her against her will. I can also understand and sympathise with the feeling that even the institution, to say nothing of the successful prosecution, of such a case will be destructive of the honour and future comfort of the families it affects But the

Select Committee have taken such steps as seemed to them feasible to prevent the trial of such cases by incompetent and inexperienced persons, and to prohibit enquiries into them by the lower grades of the police—a class of public servants to which scant justice is sometimes, I think, done, and which is unfortunately the object of more suspicion than it seems to me always to deserve I trust that these safeguards will be effective, and that the magistracy will carefully weigh the responsibilities which lie upon them in cases of so delicate a nature as those arising under this law, so that in the working of the law there may be no occasion for offence or complaint The fewer cases there are, the better I shall be pleased But it does not follow that because the cases are few the law will be ineffective It might almost as well be argued that, because murders are happily few, the law making murder a punishable offence is not required I am quite unable to concur with my hon'ble colleague Sir Romesh Chunder Mitter, whose ill-health and consequent absence we must all regret, that 'the effects of legislation are neutralised when it is opposed to the opinion of those on whom it has to be enforced' If my hon'ble colleague's views were correct, dacoity would be rampant and burglars the masters of the situation The efficacy of the law depends on the way in which it is enforced in some cases, but in many others on the way in which people know that it will be enforced, if need be This law will in my belief be one of the latter class There can be no fear now that its existence will not be generally known, and the very fact of its existence will tend to impress the necessity of caution both on husbands who may be inclined to make an improperly early use of their rights and on that far more blameworthy class, the people who put husbands and girl-wives into situations of difficulty and temptation It is admitted that the elder members of families, especially the women and especially in Bengal, are in the habit of allowing husbands and girl-wives to associate far more closely than is at all wise or even fair It will be well that such persons should understand that the abettors of crime are punishable as well as the actual perpetrators of crime

"My Lord, I should not have ventured to occupy the time of the Council today by speaking on this Bill but for the fact that, besides members of the Executive Government which introduced the measure, I was the only English member of the Select Committee As occupying that position, it seemed to me that to give a silent vote would be disrespectful to the great body of my fellow-subjects whom the Bill affects I earnestly hope that, distasteful though the Bill may now be to some of them, they will all in time come to recognize it as a proof of the wisdom and benevolence of the Government, as assisting their leaders in setting before the masses a higher and purer moral standard than that which some now recognize and follow, and as promoting the physical improvement of the generations which are yet to come"

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —

"Before the Motion is put to the vote I have to make some observations, for the length of which it is perhaps unnecessary that I should apologise after the opposition which has been raised against the Bill in certain quarters, and especially because I have, for some time past, felt the absolute necessity of some such measure, and have urged the same upon the attention of the hon'ble member in charge of the Bill since I joined this Council fourteen months ago I think the time has now arrived when I am bound to justify myself not only before this Council but also before my countrymen who have thought it fit to offer an apparently vehement opposition to the measure

"I wish to express my deep regret at the enforced absence of my hon'ble friend Sir Romesh Chunder Mitter, whose health, I grieve to say, has been indifferent for the last few years, and who has found himself unable to be present at this meeting and the previous one.

"I wish it to be clearly understood that none of my remarks upon the adverse criticisms of the Bill need be necessarily taken as directed towards the observations which have fallen from my hon'ble friend Sir Romesh Chunder Mitter, and which the opponents of the Bill have chosen, and very wrongly chosen, to regard as hostile to its main principle. He has been careful to tell

us most distinctly at the outset that if he could believe that the measure was necessary for 'the repression of crime', or was calculated to have 'the effect of remedying to an appreciable degree the evils of early marriage', he would have been very glad to support it, notwithstanding the religious objection he has pointed out Further, in the remarks in his note of dissent from the Select Committee's Report, while still holding the opinion that the measure was likely to cause more harm than good, he has endeavoured to make his position clearer by admitting that 'there is no disagreement at all between the injunctions of the Shastras and the principle upon which the Bill is based', that the practice which is prevalent of allowing child-wives to sleep with their husbands before the former 'attains puberty is certainly pernicious', that speaking for himself he 'would extend the restriction to a maturer age', namely, up to fifteen or sixteen years, in order to avoid 'the greater evil' of 'immature maternity', since, 'in a vast majority of cases conception takes place after the age of twelve years', and that 'consummation of marriage before the age of fifteen or sixteen should be held reprehensible' Almost the only point of importance on which I have the misfortune to differ from him is that I consider the remedy he has proposed as worse than the evil, and, if adopted, would open a wide door to the perpetration of the crime with perfect immunity, and so render the proposed law a complete nullity As a similar alteration of the Bill has been proposed by others from outside this room, I shall deal with it further on along with other proposals and suggestions which have been made to the Council

"Now, the Bill is objected to by its opponents on several grounds, among which may be mentioned —

(1) It is against the Hindu religion in that it will prevent the performance of the rite of *Garbhadhan* (impregnation ceremony) at the first occurrence of a certain event in the child-wife which sometimes takes place before the age of twelve years, because it is alleged that the Hindu religion commands the observance of this rite at the very first occurrence of that event, the rite being incomplete without immediate consummation of the marriage

(2) The proposed law, so interfering with 'the religious belief and worship' of the people, would amount to a direct breach of the promise of Her Majesty's Proclamation of 1858

(3) The evil against which the proposed law is directed has no existence, but, granting that it does exist in any appreciable degree, the existing law against hurt, grievous hurt and culpable homicide is sufficient to adequately punish the offence in question

(4) There can be no such offence as rape between husband and wife, such is not recognized by the English law, and therefore its existence in the Indian criminal law is an anomaly, and as such must not be extended

(5) The proposed law would lead to police oppression and false charges by enemies

(6) The new law would defeat its own ends by banding the people together for effectual evasion of it by perjury and forgery, and so would have the effect of completely demoralizing them, whereas at present the public are becoming alive to the necessity of reform of their marriage customs, and are slowly but steadily introducing such reforms, which they will cease to do in future in retaliation of the proposed interference with them

"Before I proceed to examine the religious argument I must explain once more that by doing so I do not recede from the position I took in my remarks at the introduction of the Bill, namely, that, if the religious provisions, customs and usages of the people come in the way of legislation for the adequate protection of the weak and helpless against the strong, such provisions, customs and usages ought to be disregarded

"Now, in an examination of the merits of the objection to the Bill from the religious point of view, the first difficulty one encounters is to know practically what really is meant by the expression 'Hindu religion' There are the written works attributed to divers ancient inspired sages, whose age in history it is not easy to fix, and whose conflicting directions on points of importance it is not always possible to reconcile or explain satisfactorily To add to this almost insuperable difficulty of arriving at a proper solution of the problem set before us by the opponents of the Bill, the practice or customs and usages of the Hindus belonging to innumerable castes, sections and religious subdivisions, most of them of modern origin, differ so widely from each other and interminably

vary in different districts and divisions of the Indian continent, that scarcely any of those customs or usages can possibly be 'duly' taken into account as a reliable or practical guide in framing any uniform criminal law for the empire.

"However, since we have got to make the best of our way through the mazes of such conflicting authorities, we must have recourse to experts who could speak impartially from outside the vortex of the present agitation For the written Hindu law on *Garbhadhan* we have to look to such works as the Vedas, Shrutis and Smritis, and these have been subjected to a most searching and exhaustive examination in most parts of India both by pundits and by Sanskrit scholars of Indian and European reputation As may be expected on such occasions, these two classes of expounders have come to different conclusions. On the diverse the authorities and commentators consulted by each, a great majority of the pundits have declared in favour of the contention that the rite of consummation (*Garbhadhan*) must be performed at the very first appearance of a certain sign of puberty On the other hand, scholars who are accustomed to carry on literary and antiquarian research on a scientific system and in the light of history—ancient and modern—have come to the opposite conclusion, and have declared that, according to the letter as well as the spirit of the directions of the Hindu sages quoted by both, not only that the rite of consummation need not be performed at the very first appearance of that sign, but that for an honest and faithful compliance with those directions the husband must wait till he is twenty-five and the bride sixteen years of age Trustworthy scholars of world-wide renown, like Dr R G Bhandarkar of the Dekkhan College, Mr R C Dutta of the Bengal Civil Service, author of *Ancient India*, the Hon'ble Justice K T Telang, an acknowledged authority on Hindu law, and other competent experts, have, each independently and from his individual point of view, come exactly to the conclusion at which the learned Director of Public Instruction in Bengal, Sir Alfred Croft, has felt himself compelled to arrive after consulting and examining the leading pundits in Calcutta by direction of His Honour the Lieutenant-Governor I feel sure that the Council will agree with me that Sir Alfred Croft's report is correctly described by His Honour as showing, 'with great wealth of research, how dangerous it is in this, as in other controversies, to select a single text for the dogmatic support of a principle without reference to the context, to the general spirit of the writer, and to other texts which limit, control, and sometimes even contradict, the particular text on which reliance is placed' I have no doubt that on carefully reading that report hon'ble members will be struck with the spirit of impartiality and the high judicial tone which pervade every part of Sir Alfred Croft's criticism I will not therefore take up the time of the Council on this point beyond saying that, according to the authorities of these scholars, it is clear that the Hindu Shastras contain no explicit injunction commanding the performance of the rite of *Garbhadhan* on the very first appearance of the sign of puberty, but, on the contrary, some of them (and among them Raghunandan himself) even require that, in addition to the exhibition of that sign, the *age* limit of sixteen years in the bride must be reached before consummation of marriage could properly take place For a correct appreciation of the several texts quoted in the course of the controversy we must remember (as Sir Alfred Croft cautions us to do) that they are all—

'governed by the underlying principle that a son is to be begotten—not a sickly or short lived son, but one who will be able to do the father spiritual service In view of that dominant principle it seems to involve some violence to urge that the spirit of the Shastras is obeyed by enforcing cohabitation at the first sign of puberty in the wife It would appear to be a more reasonable principle to follow that any text prescribing the time at which *Garbhadhan* is to be performed should be governed by and read in subordination to whatever texts independently declare the age at which cohabitation is permissible, since, as before stated, the only meaning of the sacrament is to consecrate that act'

"The other scholars I have named have come to the same conclusion Dr Bhandarkar in his note on the subject sums up —

'5. That this conclusion as regards delay in the consummation of marriage is confirmed by the circumstance that the sacred writers seem to have their eye on the doctrine of Hindu medical science that a girl is not in a condition to give birth to a healthy child before the age of sixteen

'6 That the consummation of marriage only when the girl has fully developed is quite in keeping with the spirit of the Rishi legislators, as the begetting of a son able to do credit to the father is their sole object, and its early consummation is entirely opposed to their spirit, as the result of it is barrenness or weak and sickly children'

"All orthodox Hindus claim the remotest imaginable antiquity for their religious scriptures, and, seeing that marriages between adults only were allowed in ancient India, it is absurd to look to those scriptures for authority in favour of consummation with a bride under twelve years of age

"I may point out in passing that, among others, Sir Alfred Croft also has clearly shown that, even from Raghunandan himself, 'not a single text * * can be cited in which the performance of *Garbhadhan* at the first occurrence of the *ritu* is enjoined' On the contrary, Raghunandan, in his *Jyotish Tatwa*, a work which governs the time of all religious rites, fixes the bride's age at full sixteen years as fit for consummation of marriage And yet the opponents of the Bill in Central Bengal had placed their entire reliance on Raghunandan as their ultimate authority at the beginning of this controversy, though we were at the same time told that we had nothing to do with the correctness or otherwise of his interpretations, so long as he was trusted by his followers These same opponents have since shifted their position somewhat, and have been trusting and quoting other authorities, almost to the exclusion of Raghunandan, all of which have been thoroughly sifted by the scholars I have named

"As a tacit reply to the directions of the ancient authorities which are adverse to the *Garbhadhan* theory, the opponents have recently relied more upon their customs and usages founded on their religious belief They argue that the legislature is not entitled to go behind this belief, but is bound to respect the same They are not prepared to admit any proposition which is not 'sanctioned by Hindu law and custom', and urge with great earnestness that the ancient law-givers legislated for 'giants of the Vedic age', not for the 'pigmies' of the present age of *Kali-jug*, who 'must not be put on a level with those giants', but have to follow the ordinances of mediæval writers (whatever that may mean) and, above all, their own religious customs and 'crystalised habits', as they describe them And what are these customs and 'crystalised habits', particularly in Bengal, with regard to cohabitation? According to them, from the second or third night after marriage, the child wife must invariably share the same bed with the husband 'whenever both are under the same roof', which they almost always are, because we are further told that the child-wife has to live constantly with the husband's family to be initiated into its ways, that such passing the night in the same bed is innocence itself, that all the 'charms of ante-nuptial courtship' known in the West may be claimed for such 'communion' between the 'young couple', that 'early assimilation is imperative, or otherwise the very object of marriage is thwarted', and lastly, we are asked, with much gravity, since 'the young couple in orthodox families never meet each other in the daylight, when but at night can there be communion?' After this and other graphic descriptions of what takes place under the authority of religious custom and usage, we are again asked, in all seriousness I believe, 'where then is the authority for the assumption that sleep and consummation are synonymous?' The anathema against premenstrual consummation 'is a sufficient safeguard'. Is it though in practice, I beg leave to ask? In addition to the overwhelming evidence to the contrary, I will only cite that of Pandit Sasidhar Tarkachuramoni, one of the most active opponents of the Bill He has publicly stated, in alluding to this same 'anathema', that 'the Hindu society does not believe this custom', of premenstrual intercourse, 'to be a great sin, and hence the degradation of the Hindus'

"It will thus be seen that to respect the alleged Hindu law and custom of *Garbhadhan* at the very first appearance of a certain sign of puberty would amount to a tacit acceptance of the most revolting usage to which child-wives are systematically subjected (at least in these Provinces) almost from the day of their marriage—a usage, or process, which must inevitably result in an unnaturally early appearance of those signs, and in acts involving danger to life and certain detriment to the health of the helpless girls

"There is another matter-of-fact consideration which also claims attention, and that is, what is the actual practice as regards the *Garbhadhan* rite in this Province, the birthplace of the argument? Innumerable letters under the signatures of Hindu gentlemen of education and position have appeared in the Native papers of Calcutta during the last two months, stating, without contradiction, that this rite has almost fallen into desuetude all over Bengal, and completely so in families of almost all the principal oppositionists of the Bill in this city Babu Protap Chandra Mozoomdar is literally borne out by the general testimony before us when he says that 'in nearly ninety-eight per cent of respectable Hindu households in Calcutta and outside, this boasted *Garbhadhan* ceremony is never performed, because not known, and among the masses it was never heard of, its place being taken in both cases by certain disgraceful female rites abhorrent alike to religion and decency' A *Purohit* or officiating Hindu priest informed Sir Alfred Croft that on an average 'he attended at thirty marriages for every *Garbhadhan* ceremony' When we remember that these religious rites are prescribed for the *Dwija* or twice-born high castes only, who themselves form numerically an extremely small portion of the total Hindu population, this percentage dwindles down to extreme insignificance As to the probable number of instances of the alleged necessity of the rite before the age of twelve years among such a numerically small fraction, that number is bound to become still smaller, if it did not altogether disappear, provided the 'event' is not forced on by the unnatural practice, unknown and unclaimed out of Bengal, of compelling the child-wife to prematurely share the same bed with her husband Yet we are expected to believe that the Hindu masses who flocked to the maidan of Calcutta the other day were actuated by a sincere or honest belief in the rite of *Garbhadhan* As to other parts of India the rite itself is practically unknown in Gujarat, Kathiawar, Sindh, the Punjab and the North-Western Provinces If it is commonly observed anywhere in India, it is so in the Dekkhan and in Madras, but there it is as often deferred as not, after the first appearance of the sign of puberty, and the necessity of its earliest performance, such as is now insisted upon in Bengal, has not been recognized. Raja Sir T Madhava Rao, whose real opinions on this point have been generally misrepresented of late, wrote a few years ago that consummation 'may be postponed for a year or two after the attainment of puberty The Shastras, the customs and natural reason do not forbid it' I am quoting the Raja's own words It is true that at a few meetings in the Bombay Presidency the Calcutta argument has now been taken up for the first time, undoubtedly in response to the Bengal agitation It had not suggested itself to those who held the public meeting at Madhaobag in Bombay in 1886, nor to the deputation of Shastris and pundits of Poona who waited on Lord Reay in the autumn of the same year, although both these movements were the outcome of alarm at the unofficial suggestion of the late Sir Maxwell Melville, member of the Executive Council of Bombay, in a private reply to Mr Malabari's request, that Government might raise the age of consent

"Before concluding my remarks on the religious aspect of the question I must not omit to draw the attention of the Council to the testimony which we have received from different and important centres of Hindu orthodoxy in India in favour of our contention that the measure is not in any way contrary to Hindu religion. This testimony is contained in communications and writings of such leaders of orthodox Hindu communities as His Highness the Maharaja of Travancore in the southernmost corner of India, His Highness the Maharaja of Jeypore in the centre of Rajputana, and the Maharaja of Vizianagram in the north-east of Madras The Maharaja of Travancore, speaking of the Bill, says —

'No Hindu who has at heart the real welfare of his community will expect the Government to shut their eyes to the grossest outrages on humanity That the Bill, if passed, may be felt as an outrage on orthodox susceptibilities of the Hindus is an imaginary anxiety, with no real ground to stand on There is no question which the Hindus, the orthodox portion of it, cannot, by a twist or two, connect with their religion'

"His Highness the Maharaja of Jeypore 'cordially supports' the measure, having himself fixed the age of marriage of girls at fourteen years in his territory after consulting the highest religious authorities at his Court, and His High-

ness thinks that in the present instance, considering all the circumstances, it was indispensably necessary to fix an *age* limit. His Highness adds —

'Instances of rapid or abnormal development like monstrous births may be known, but these are rare, and therefore ought not to stand in the way of fixing the age of consent at twelve years, which is undoubtedly a quite safe and fair limit.'

"The Maharaja of Vizianagram, in a pamphlet just published, approves of the Bill, and states —

'I will defy one and all, to whatever caste or creed they may belong, to show on religious grounds that such protraction' (of the rite of *Garbhadhan*) 'is in the slightest degree to be considered a sinful act, particularly since it can be maintained that such procrastination is intended for the well being, not of a few Hindus simply, but in the interest of all Hindus, not only of the present generation, but of generations yet to come. I will equally defy any one, bearing the physiological condition of human beings in mind, and especially* that of Hindus whom the Bill concerns, to assert that this immunity, intended by the Bill for the women of this country, from ignorantly suffering the ceremony to take place at an injuriously early period of their lives, is in the least degree sinful either according to the spirit or the letter of the Shastras. When I say ignorantly, of course I allude to ignorance not only of physiological laws but also of the spirit and letter of the law of their own religion itself.'

"Raja Murli Manohar, a leading orthodox Hindu nobleman of Hyderabad (Dekkhan), advocates the raising of the age of consummation to fourteen years. Pundit Ram Misra Shastri, Professor of Hindu Philosophy in the Government College of Benares, and President of the Literary Society of Benares Pundits, also cordially supports the proposed legislation and quotes authorities on Hindu law in favour of the absolute necessity of postponing the *Garbhadhan* rite of consummation until the bride shall have attained full maturity and complete physical development. Among the leading citizens who took part at the public meeting which was held in support of the Bill at Lahore, there were representatives from such religious and influential bodies as the Sanatan Dharma Sabha, the Singh Sabha, and the Arya Samaj.

"I may be permitted to mention here that, since almost any custom or practice could be supported by the quotation of single or isolated texts, the general tendency of the great majority of orthodox Pundits all over India is to find out, interpret or explain such texts from the Shastras as may meet the exigency of the occasion or the wishes or convenience of their patrons. One of them told Sir Alfred Croft that he could 'prove from the Shastras that the Bill is right or the opposite.' For an example of this tendency one of this class of learned men, who rejoices in the distinguished title of Mahamohopadhaya and is employed to teach the ancient Hindu literature and philosophy in the leading Government College at Bombay, has (in a letter published in the Vernacular papers of that presidency in support of the *Garbhadhan* argument) cited one of such texts in the name of *Rishi Gautam*, to the effect that 'a man distressed' by uncontrollable desire 'may go even to a female of eight years for intercourse, otherwise' (such and such waste which I must omit mentioning) 'is a cause of the degradation of a thousand families.' Here is a textual authority quite in favour of the early 'communion' so highly valued in Bengal, and according to this *Gautam*, perhaps Pandit Tarkachuramoni has no cause to deplore the custom of premature cohabitation prevailing in certain parts of India as quite irreligious. But, on the contrary, this Council may be asked on that authority to abandon all further legislation and even to annul, as contrary to Hindu religion, the existing provision in the Penal Code which ensures some little protection for female children against outrage by their husbands.

"The Proclamation of 1858 of Her Majesty the Queen has also been appealed to in support of the *Garbhadhan* argument, and the contention deserves a passing notice, not because there is any truth in it, but because that historical document, which we cannot value too highly, has been always too irreverently or vainly named in support of questionable practices in the name of Hindu religion. I think this constant abuse of it deserves to be thoroughly exposed once for all, and I am glad the hon'ble member in charge of the Bill has endeavoured to do so. That Proclamation is undoubtedly India's first Magna Charta, as it brings, for the first time, sovereign and subjects face to

face, so to say, and seeks to attach them together by defining their respective duties towards each other Beyond this formal commemoration of a great historical epoch, there is scarcely any policy inaugurated by that document which was either new or which had not been repeatedly and clearly enunciated and put into practice for over a century of British rule under the Hon'ble East India Company The Proclamation must be looked upon as a compendium of that policy on each and all subjects which with it deals, in language so careful and explicit as not to be open to misconception None of its terms could be held to deprive the Government of the right of extending protection to its subjects against wrong, notwithstanding explicit texts of religious books or immemorial custom, which could be cited in support of that wrong.

"For instance, the Government has exercised the right of giving such protection on many occasions before as well as since the issue of that Proclamation The inhuman practice of exposing children to death in the Sundarbans or Saugor Islands, in fulfilment of religious vows, was put a stop to about the end of the last century, and section 317 of the Penal Code, passed two years after the Proclamation of 1858, provides punishment for such offences The cruel lawless practice of *Koorch* by Brahmins in places like Benares was prohibited by law in 1795 The exemption of Benares Brahmins from capital punishment was abolished in 1817 The practice of *Dharna*, usually resorted to by Brahmins, was declared to be a crime in 1826 Sati was abolished in 1829, and slavery in 1843 And yet each and all these practices were based on religious belief and long-established custom The intolerant Hindu and Muhammadan religious law which disabled a convert from their respective religions to any other from inheriting any property was annulled in Bengal in 1832 At the time the Hindus of Bengal appear to have acquiesced in this new law silently, yet strangely enough, when, in 1850, it was extended to the rest of India, Bengal joined Madras in raising a cry of 'religion in danger', and I believe even sent petitions to Parliament against it, though the Muhammadans seemed to be indifferent about it In 1856, when the Widow Marriage Act was passed through this Council, the same cry of 'religion in danger' was raised, especially in Bengal, and Raghunandan's alleged interpretations of the Shastras played as conspicuous and ignominious a part in that as in the present controversy I say ignominious, because, according to the hon'ble mover of the Bill, Raghunandan was found to have in his day advocated the cause of widow marriage, and intended that his own widowed daughter should marry again.

"The Penal Code, which was passed in 1860, two years after the Proclamation, treats intercourse by a man with his wife under ten years of age as rape, and since the sign which is claimed as a sufficient test of puberty is known to have sometimes appeared before that age, the legislative violation of the Hindu religion attributed to the proposed law actually took place in 1860, now thirty years ago Yet we heard nothing of it at the time, nor do the opponents ask even now for the abolition of the law of 1860 In 1866 the Bombay Legislative Council passed an Act to relieve Hindu sons, grandsons and husbands who had married a widow from the liability to pay the debts of their deceased fathers, grandfathers and the widow's former husbands, severally, and to limit such liabilities to assets actually inherited by the defendants This law had to be passed in the interests of reason and justice, in the teeth of Hindu religious law as interpreted by the Bombay pundits, and which, up to that time, had compelled the British Courts of Justice to helplessly lend themselves to do gross injustice to the parties concerned. According to the religious scriptures the non-payment of ancestral debts to the last farthing by sons, &c, irrespective of assets, results in the indebted deceased finding no place in heaven And yet that legislation was hailed with great satisfaction, and good Hindus have ever since taken full advantage of that relief, and saved their pockets In the present instance their religious scruples are outraged beyond endurance because the proposed law will compel them to abstain from intercourse with their child-wives until the latter shall have completed their age of full twelve years!

"I would now briefly examine the contents of the Proclamation itself The

part relied on by the opponents as depriving the Council of the right to pass this Bill runs as follows —

'We do strictly charge and enjoin all those who may be in authority under Us, that they abstain from all interference with the religious belief or worship of any of Our subjects on pain of Our highest displeasure'

"To be fully understood this part of the Proclamation must be read along with the one which closely precedes it, where Her Majesty says —

'Firmly relying Ourselves on the truth of Christianity * * * , We disclaim alike the right and the desire to impose Our convictions of any of Our subjects'

"Thus, the 'charge' referred to was clearly intended to warn all public servants of the Crown 'to abstain from interference with the religious belief', &c, that is, to abstain from imposing the Christian religion on Her Majesty's subjects We have had a convincing proof, if one were wanted, of the determination of Government to adhere steadfastly to this sound policy of religious neutrality in a recent summary dismissal of an European officer in the service of Government who was found guilty of offending against that policy

"People would do well to refer to another part of the same Proclamation which imposes upon the Indian Government the obligation to secure to all Her Majesty's subjects in India the enjoyment of 'equal and impartial protection of the law,' and also where Her Majesty wills 'that generally in framing and administering the law, due regard to be paid to the ancient rights, usages and customs of India'

"Section 19 of the Indian Councils Act of 1861, which was passed by the British Parliament in that year (three years after the Proclamation), expressly empowers the Governor General to accord his sanction to the introduction of measures 'affecting the religion or religious rights or usages of any class of Her Majesty's subjects'

"I therefore hold that it is in strict conformity with these injunctions that the present legislation is undertaken by Government as absolutely necessary to give 'equal and impartial protection of the law' to female children against imminent harm to life and limb, to the exclusion of proposals made to it in the interests of social reform in which no such necessity of protection against actual criminal acts of violence was shown This point was fully explained by Your Excellency at the time of the introduction of the Bill

"In this connection I may also refer to another argument of the opponents that, by the terms of the Government Resolution of 1886 on Mr Malabari's notes on *Infant Marriage and Enforced Widowhood in India*, Government is bound to desist from passing the measure Besides having no connection with the subject-matter of that Resolution, the policy of the Bill on the table is clearly supported by the general principle laid down in it, namely, 'when caste or custom enjoins a practice which involves a breach of the ordinary criminal law, the State will enforce the law' Premature intercourse with child-wives is already an offence according to the ordinary criminal law of India, and this Bill is intended only to correct and improve that law to an extent which is found to be absolutely necessary to make it adequately deterrent and effective

"As to the assertion that the evil against which the proposed amendment of the law is directed does not exist, because a careful search of the reports of the Bengal High Court shows no convictions of husbands for rape against their child-wives under the existing law, my simple reply to this rather bold assertion is that those who hazard it should carefully read the statistics and the results of professional experience and opinions of eminent medical authorities given in the papers published by Government in January last There they can read 'the ghastly tale' of crime of this nature which is being secretly committed Let them refer to Dr Chevers' *Manual of Medical Jurisprudence for Bengal*, published so early as 1856, where he has described the artificial means employed to fit child-wives for the earliest possible intercourse with their husbands Dr Chevers complained that under the then existing law the crime went practically unpunished In his latest edition of 1870 they will find that, after ten years' experience of the present law, he has given further statistics to prove that the ten years' age limit in the Penal Code still left the crime almost untouched, and earnestly suggested that the age limit should be increased

V. D.

"I have not forgotten that the Shobha Bazar memorialists have forwarded a number of statements in the name of medical practitioners of various standings, certifying to the fact that no case of injury to child-wives from intercourse with husbands came before them for treatment. But I need hardly say that such negative evidence when opposed to positive can have no practical weight in deciding the point. It also seems probable that the collectors of this kind of negative evidence have had to reject some which, as proving the positive, did not suit their purpose. It appears that at least one such case has been brought to notice. Dr Basu (a Bengali gentleman), Surgeon Major and Civil Surgeon at Mymensing, publishes a letter in the *Indian Mirror*, dated the 9th instant, stating that in response to a question put to him by a Native nobleman and a prominent leader of society in Calcutta, if any such case had ever come to his notice, either professionally or otherwise, he replied that it had been his 'lot to know certainly two instances in which fatal consequences took place'. In one a girl of nine years died of the injuries inflicted, and in the other, under twelve years, 'was suffocated to death by the husband to stop her screaming in agony during the act of cohabitation'. He knew of 'a few other cases in which more or less severe injuries were caused to undeveloped girls by cohabitation', and 'just now there is such a case pending trial' at Mymensing. A report also comes from Moorshedabad of a similar case which occurred there at the beginning of this month and is under reference to the Calcutta High Court, probably in consequence of the recusance of the jury to return a just verdict. I have carefully consulted the Bengal Police Reports of recent years, and they all show that such occurrences are by no means rare in which husbands maim or kill child-wives for refusing to allow them to have intercourse with them.

"In a petition sent to His Excellency the Viceroy in September last, praying that the age of consent be raised to fourteen years, fifty lady doctors practising among Native women in India have given the harrowing details of suffering and cruel deaths among thirteen cases of child-wives which came before them within a few years' practice. The ages of the girls ranged between seven and twelve years—(1) of ten years 'unable to stand', (2) of nine years 'beyond surgical repair', (3) of ten years 'bleeding to death', (4) of nine years 'lower limbs completely paralysed,' (5) of ten years 'condition most pitiable', (6) of eleven years 'will be crippled for life,' (7) of ten years 'crawled to hospital on hands and knees and had never been able to stand erect since her marriage'. The husband of No (2) 'had two other wives and spoke very fine English', of No (3) 'was a man of about forty years of age, weighing not less than eleven stone', and of No (4) 'demanded her after one day in hospital "for his lawful use"'.

"If all this evidence fails to convince the opponents that the evil does exist and requires a more stringent remedy at the hands of the Legislature to secure adequate protection of child-wives against such fiendish husbands, we can only pity them for their moral depravity.

"The remedy which other sections of the Penal Code provide against hurt, grievous hurt and culpable homicide, and which the opponents consider as sufficient to meet the evil, has hitherto egregiously failed. Juries often sympathised with the accused, thinking that he simply exercised his 'marital rights', and that the result of such righteous act was a mere accident. And the Courts failed in several cases to inflict adequate punishment under those sections, obviously owing to the present criminal law having silently furnished a plea of extenuation by the fact that the legal marriage between the female child and the accused husband invested the latter with 'marital rights' against her. Section 310 is just in point as showing that it is necessary for the law to take special notice of particular offences peculiar to localities or communities. The offence of thoggi is there defined as 'habitually associating with others for committing *robbery* and *child-stealing* by means of *murder*'. Now, the Penal Code provided separately for each and all these offences of robbery, child-stealing and murder, and yet the secret assemblies for the habitual commission of each and all these offences at one and the same time had become such a common terror to the country, that a special and stringent provision was found to be absolutely necessary to strengthen the hands of the Courts of Justice to award the highest punishment in extreme cases, irrespective of actual mischief

proved or not proved in each case. It does not, however, necessarily follow that a boy by merely belonging to a gang of thugs along with his parents is or will ever be sent to jail for life. He will be (as he in fact is) sent to a reformatory to be trained to peaceful pursuits.

"The opponents also complain of the acts of husbands being described as rape, because, they say, there cannot be such an offence as rape between husband and wife. It is also contrary to English law. I beg to reply that, if the law of rape between husband and wife is unknown in England, neither is child-marriage or ravishment of child-wives known there. By what other name would these objectors call an act by which life and limb is recklessly endangered? Does not such a voluntary act on the part of those who are bound to protect the child according to all known laws, human and divine, deserve to be stigmatised, if possible, by a worse name? In such cases is not the moral turpitude of the husband greater than that of a stranger? Whose duty to protect the girl against the harm is more binding? The moral or rather social harm done by the stranger is certainly great but the wanton use made by the husband of his social and legal power over the helpless child in breach of a sacred duty to protect her involves, in my estimation, a much higher degree of moral turpitude. The only other description that might be considered as appropriate would be to call it 'doing an act knowing or having reason to believe that it would result in culpable homicide' as defined in the Penal Code, the punishment for which is the same as that prescribed in the Bill on the table. I should have no objection to substitute this definition of the offence if it were proposed as a means of sparing the feelings of the opponents without palliating with the offence.

"Among the discreditable and frivolous objections raised by the agitators against the Bill may be mentioned a few. If girls are kept away from their husbands till the age of twelve years, such of them as may have the first sign of puberty before that age 'must seek some other course to satisfy their desires. Hence the Bill will promote prostitution to a great extent.' I am quoting the evidence of an M. B. of the University, put forward by the Shobha Bazar memorialists against the Bill. Other objectors fear that in the undivided condition of Hindu families the honour of girls in that predicament, unless they are at once introduced into the bed-rooms of their husbands, would not be safe from others in the house. Others fear that sons born of mothers under twelve years would be declared illegitimate and in case of deaths of husbands before the child-wives reach the age of twelve years, and consequently before such possibility of begetting a son and heir, valuable estates would go out of the family to collaterals and thereby bring on ruin on the families concerned. Such observations deserve to be noted, not because they require any consideration in connection with the business before us, but simply because they indicate partly the real character of the agitation, and perhaps deserve some consideration at the hands of those who, in other parts of India, have taken up the false cry of 'religion in danger.'

"As to the fear of false accusations by enemies and oppression by the police, alluded to in several petitions against the measure, the Select Committee have considered both the points and amended the Bill so as to reserve jurisdiction over cases in which a husband may be accused to the Presidency and District Magistrates only, and if any such Magistrate distrusts the complaint, and before dismissal or issue of process considers it necessary to make enquiry which he is unable to conduct himself, he may entrust the same to a police-officer not lower in rank than an inspector. As such enquiry, if ordered, must necessarily take place before the issue of any process at all against the accused, it can possibly involve or authorize no interference whatever by the police with the accused or his relations. The Legislature cannot possibly go further. If the police and enemies were generally disposed to annoy innocent persons in respect to crimes usually committed within the secret precincts of private houses, they had ample opportunity to do so with respect to the offences of abortion and infanticide, in both of which cases the police can interfere and could be used by the Magistrates to a much greater extent than in the present case. As a matter of fact, under the Bill as amended, the offence of rape by a husband is the only offence of its gravity over the whole range of the Indian Penal Code which will henceforward

be completely kept out of all police interference without a regular legal process issued by a Magistrate of the highest standing and experience in the district

"As to the compulsory examination of the person of the child wife, the hon'ble member in charge of the Bill has pointed out that such compulsory examination is already quite illegal, and the fear of it so generally entertained is entirely groundless

"I entertain no such fears as those expressed by the opponents that the new law would defeat its own object by banding the people together to evade the same by perjury and forgery The past history of successful legislation on similar lines to repress secret crimes perpetrated under the cloak of religion and immemorial customs, such as infanticide and organised crimes like thaggi, all tell a different tale My countrymen are too law-abiding to actively obstruct or resist the law for any length of time In this case the result will be that some far-seeing, though few, men will make a beginning by keeping their daughters unmarried till twelve years—as my hon'ble friend Sir Romesh Chunder Mitter himself foresees—rather than run the risk of breaking the law And past experience tells us that such wise and wholesome examples will be more and more followed by others throughout the country I confidently expect that it is in this direction that this law will ultimately become a dead letter, or rather obsolete The proposed law is at present wanted all the same to strengthen the hands of parents and guardians and to act as a deterrent on husbands, until it completely changes our habits and customs in the desired direction

"The assertion that any body or bodies among the orthodox who are said to be at present already introducing reforms in our marriage customs would, in consequence of the new law, abandon the attempt in disgust, and so retaliate against this legislative interference, is equally groundless I fail to see any such successful attempt in any part of India during the last half a century—always excepting the Brahmos, and also excepting Rajputana, where it is the direct result of over half a century's strenuous exertions of British Residents and Political Officers, acting under instructions of the Governor General, which have had the effect of strengthening the hands of the Princes and Chiefs, and ultimately have enabled them to take energetic steps to complete the necessary reform My esteemed friend, the late lamented Rao Sahib Mandlik, of Bombay, who is well known in Calcutta and deservedly respected in the high circles which are the centre of the present agitation, formed, in 1886, an association of pundits to undertake social and religious reform on lines approved by the writings of ancient Hindu sages, but he signally failed at the very first attempt to convert the pundits of Bombay to reason and common sense by consenting to re-admit into caste Hindu gentlemen on return from a visit to Europe after undergoing *Prayaschitta* or expiation ceremony A similar attempt was also voluntarily made in Poona in the same year by the pundits of that place, by forming an association with similar objects, the honorary presidency over which the great Sankaracharya, the head of the Dekkhan Brahmins, willingly accepted, but that also failed in a similar way, with this difference, that it promised at first better hope than the Bombay attempt, because the association had gone so far as to fix the minimum marriageable age of girls at ten years, the maximum of men at fifty, and to declare that giving girls in marriage for a consideration was a heinous sin and crime deserving a severe punishment But the whole thing collapsed at the crucial point of 'belling the cat' What authority was to enforce these wholesome rules? The pundits publicly confessed that they had neither the power nor the requisite social influence to enforce their decisions on society, but at the same time they steadfastly refused to accept any help of the Legislature

"I may here mention that, as a matter of fact, the entire agitation in Bombay and in Poona is exclusively due to a feeling of resentment against the party of progress—a feeling which dates from 1884, and is due to a stranger in religion like Mr. Malabari daring to carry on a crusade of exposure of Hindu social crimes and follies This resentment found specific expression in the Bombay Madhaobag meeting of 1886, at the Poona pundits' deputation to Lord Reay in the same year, and again at the Poona meeting of October and February last, and the second Bombay Madhaobag meeting of the last month. In reality no part of the

agitation elsewhere has anything in common with the *Garbhadhan* theory of Bengal, and my countrymen in Bombay, when they come to know the nefarious practices in support of which that argument is being used threadbare, will have cause to repent for their folly in having blindly accepted that argument from their brethren in Bengal

"Some facts are worthy of note as partly showing the misguided character of the opposition on the Bombay side The chairman of the Bombay meeting against the Bill characterised it as frivolous and useless meddling on the part of the Legislature, perhaps because he personally belongs to a caste in which the marriages of girls seldom take place below fifteen or sixteen years and often long after that age Some of the prominent promoters of this and of the Poona protest meeting are themselves professed social reformers, and have often publicly scouted the idea of divine origin of the Vedas One of them laughs at religious scruples if such stand in the way of means to secure our political advancement One pundit, a Mahamahopadhyaya, admitted before friends, on learning from them the true scope of the Bill, that a postponement of *Garbhadhan* till after the bride became twelve years of age cannot be correctly considered as an interference with the Hindu religion, but, he added, he dared not make the admission before the opponents The chairman of the Ahmedabad protest meeting is himself the head of a most respectable and industrious caste in Gujarat, and has successfully obtained from Government a legislative enactment and, under it, has introduced a set of wholesome rules respecting marriage customs and usages into his own caste

"At almost every Hindu centre where opposition meetings have been held there were others convened in support of the measure These latter are naturally less noisy, less numerous and numerically smaller, because in all countries the party of progress is always numerically smaller of the two, and must consist of the thoughtful few Such is notably the case in India They, however, include among themselves a very large majority of men who are themselves orthodox Hindus and not out of their caste, as is incorrectly represented by the opponents here

"But the question arises that, in the midst of all this din, where is the voice of the Indian women for whose personal protection the Legislature is taking all this trouble? My reply is that, if the denizens of the zenana could speak, we should see the right side of the shield Some of their sisters, however, who are not cooped up like them, have spoken out In December last a petition from the women of India, bearing 1,600 signatures, was sent to Her Majesty the Queen Empress, praying for the increase of the age of consent to fourteen years I hold an original letter in my hand to a friend from the good English lady who laboured on behalf of her Indian sisters to get up this petition She says that she had the petition translated into Gujarathi and Marathi, that she had twelve intelligent Native ladies on the committee who quite understood what they were about, and that she has had numerous intelligent letters from Native ladies all over India in favour of the petition I trouble the Council publicly with these facts, because some of the opposition organs here have cast unworthy doubts on them as such Fifty lady doctors also sent (in September last) a petition to His Excellency the Viceroy to the same effect, which I have already noticed a little while ago Petitions from Native ladies' associations and special meetings have been received by the Council from Bombay, Poona, Ahmedabad and other places Several Native ladies have written in the public Press in cordial approval of the Bill I know many of the Bombay and Poona ladies who have signed the petition Almost all of them belong to orthodox families I hold in my hand a list of the names and professions of the husbands of the Ahmedabad lady petitioners Three-fourths of them are high class Brahmins, and the rest belong to respectable and influential castes, all thoroughly orthodox

"Certain alterations in the Bill have been suggested—some of them by both sides to the controversy, and I will notice them now The first is that, instead of an age-limit, the usual test of puberty recognized by the Hindus may be substituted Compliance with this suggestion was not possible for several very cogent reasons The test is in many cases entirely unreliable, and admits

of no satisfactory proof without a personal examination of the girl-wife, enforcement of which is quite out of the question For obvious reasons the law ought not to throw the burden of proof of such an event of sexual delicacy on the defendant And the usual evidence offered as to the performance of certain ceremonies is perfectly unreliable as coming from people notoriously addicted to the vice of immature intercourse The age is the only practical test, and admits of a sufficient degree of proof wherever a system of registration of births and deaths is accurately kept—a system which is now being gradually introduced all over India, beginning with all municipal cities and towns

" The suggestion to remove the offence from the category of rape I have already noticed a little while ago Some have asked that the offence of husbands should be divided into degrees according to the gravity of results, and proportionate punishments should be provided for each Those who make this suggestion lose sight of the central principle of the old as well as the proposed law, namely, female children up to a certain age have to be completely protected from all sexual touch of *man*, be he stranger or husband, such connection between the sexes being considered harmful to the female in the highest degree, without reference to the social position towards her of the doer of that harm They also forget the main principle which underlies the mechanism of the Penal Code as regards the division and grouping of offences and the punishments provided for each These latter prescribe the highest punitive measures for the worst degree of culpability of the accused in the commission of each offence For example, theft in a dwelling-house or by a servant is punishable with seven years' rigorous imprisonment, and yet our everyday experience is that a common house-servant is sent to jail for a few weeks only for trivial theft of his master's property, and habitual thieves, after numerous failures to reclaim them, are awarded the highest term of imprisonment In the same way, a boy committing simple rape on his child-wife with no immediate injurious results, in consequence of being put into a room with his child-wife by his parents or elders, will probably be imprisoned for a very short term There was exactly such a case tried by the Deputy Commissioner of Sambalpur in the Central Provinces in which a boy, who was so aided and abetted by his own mother against his child-wife under ten years, was sentenced to six months' imprisonment under the present section of the Penal Code, though the highest punishment provided is transportation for life

" It is further suggested that this opportunity should be taken to provide punishment of strangers for intercourse with minor girls up to sixteen years This involves a confusion of two widely different principles, namely, protection of life and limb on the one hand, and securing moral or social purity of minor girls on the other If a case of absolute necessity of the latter kind of legislation for India could be made out as was done in England in 1885, the question might be taken up and dealt with on its own merits This is not a suitable occasion for it

" It is feared by some that immature girl wives above twelve will remain unprotected under the proposed law—a state of things which will have the effect of husbands feeling themselves at liberty to consummate marriage with such girls of more than twelve years, even before the arrival of puberty as understood by the Hindus Such would-be transgressions of the law of religion and nature must, for the present at least, be dealt with by the Hindu religion's 'anathema' against the act of which we have heard so much, or to their own sense of duty towards their helpless girl-wives, until it is clearly proved from experience that such girls also require protection of the law

" A due consideration of the amount of the aiding and abetting which goes on unchecked in certain parts of India renders it impossible to accept another suggestion, namely, the child-wife or her parents or guardians alone should be declared to be competent to make complaints before Magistrates, who, in the absence of such complaints, should be prohibited from commencing proceedings Such a provision would amount to insisting on the voluntary complaint of an accomplice, or of the injured child who occupies the position of a hostage in the complete power and subjection of the accused and his relatives

" Some Anglo-Indian organs of Calcutta allege that this measure has been suddenly sprung upon the Native public, and hence the present

agitation I can show that the facts are quite the reverse So early as 1856 Dr Chevers drew attention to the question, and showed that the then law was insufficient to protect child-wives He reverted to the question in his later edition of 1870, and recommended increase of the age of consent by an amendment of the Penal Code A few years ago Mr Dayaram Gidumal, of the Bombay Statutory Civil Service, brought the question more prominently before the public, exposed the defects in the present law, and made the same recommendation Mr Malabari circulated Mr Dayaram's suggestion among the leaders of Native society in all parts of India, and collected a body of opinions in favour of the proposal, almost the only dissentient being a gentleman from Bengal Mr Malabari also elicited the private opinion of the late Sir Maxwell Melville in favour of a legal remedy, and published the fact This led to the public meeting held in Bombay in 1886 to oppose any legislation whatever affecting reform of Hindu marriage customs The pundits of Poona also took up the matter about the same time and waited on Lord Reay to protest against the proposal The Social Reform Conference held in Bombay in December, 1889, voted a memorial to Government to raise the age of consent, and the same was forwarded in August last This memorial, together with the rumour that the Phulmoni case was likely to lead to a revival of the proposal, were among the immediate causes of public meetings which were held in Madras, Satara and Poona against the same All that agitation for and against the proposed law occurred before the actual introduction of this Bill, and it proves conclusively that the Native public mind was quite prepared to see the Bill so introduced The unfounded allegation that the measure was sprung upon the Native public exposes the ignorance of those who make it as to what is passing among the Native society around them

"If opposition meetings have been held and protests have been sent to Government, history has only repeated itself once more, with this difference that in the present instance all the latest civilized appliances, such as railways and telegraphs, and the annual gatherings between people of different provinces, have been utilized to give the agitation a somewhat improved semblance with the European type of such agitations If in 1856 the widow marriage law was going to make us irreligious, and induce Hindu wives to murder their husbands in order that they might marry others according to their fancies, this Bill is going to destroy Hindu religion altogether and compel Hindu girls under twelve years of age to take to bad courses

"I wish to explain my own views regarding the particular age-limit which the Bill fixes at twelve years The history of this question, which I have tried to sketch briefly, shows the halting character of the proceedings of the Law Commissioners who drafted the Penal Code, and I fear that the facts disclosed in the reports of the recent inquiry and in other papers placed before us make it clear to me that the proposed limit is not entirely free from a similar fault The Calcutta Public Health Society and other authorities consulted almost unanimously recommend that the age should be increased to fourteen or at least thirteen years The petition from 1,600 women of India sent to Her Majesty the Queen-Empress in December last, as well as the fifty lady-doctors' petition to His Excellency the Viceroy, pray that the age may be increased to fourteen years I very greatly regret that the age of fourteen, or at least thirteen years, was not inserted in the Bill as introduced I did not fail to discuss this point in the Select Committee, but after further consideration it appeared to me that to alter and increase the age-limit at a subsequent stage of the discussion, after the most unseasonable, vexatious and mischievous agitation which has been carried on against the Bill as it stands, might bear an appearance of resentment however groundless, and that it was wiser and more dignified to err on the side of moderation to a fault, than to raise the age limit now at the second stage of the discussion I, therefore, preferred to yield to the general sense of the Select Committee and did not press my suggestion further

"I have to perform one more duty before I relieve the Council from hearing any more from me on this most painful subject About a fortnight ago I received a telegram from Mr Mallappa Warad, the chairman of the meeting held at Sholapur in the Bombay Presidency, to protest against the Bill In that

telegram I am asked to represent the views of that meeting in this Council I do not know what my countrymen who took part at that meeting expect me to do on their behalf beyond giving due consideration to their representation along with those received from other quarters This was done by myself and by hon'ble members of the Select Committee If they expect me to advocate their views simply because I happen to be a non-official Native member of this Council from Bombay, I am sorry to be unable to comply with their wishes, because I hold it to be my bounden duty to represent here only such views as may commend themselves to me as likely to serve the best interests of my country

"With these observations, for the length of which I must apologize, I beg to support the Motion that the Bill as amended by the Select Committee be taken into consideration"

The Hon'ble MR HUTCHINS said —

"After the ample discussion which this Bill has undergone both in and out of Council, and especially in the lucid and powerful speech of the Hon'ble Mr Evans to which we have just listened, I am much tempted to abstain from doing more than record a silent vote in its favour, more especially as it is quite impossible to enter into any argumentation about it without speaking very plainly regarding matters which it is more decorous to leave to be understood There are, however, some points connected with it upon which Your Excellency, and perhaps the public also, will expect the Member in charge of the Home Department to express his opinion, and perhaps to offer some explanation Besides, I think it due to my hon'ble and learned friend who has special charge of the Bill, and has now moved that it be taken into consideration, to make it clear that he is not alone responsible, but that, in common with my other colleagues, I have gone along with him throughout And I wish, if possible, to convince the opponents of the measure that I myself have given candid and, as far as possible, sympathetic attention to all the arguments which they have advanced I cannot hope to do this unless I deal with the matter in some detail, but I will try to be as little tedious as possible, and for the comfort of hon'ble members I may say at once that I do not propose to refer to the texts of the Shastras except in a very general manner

"The evil at which the Bill is directed was brought prominently to our notice by the case of Hari Maiti On a perusal of the record in that case I had no doubt, and after full consideration of all that has been written and said on the other side I still have no doubt, that it is the bounden duty of the Legislature to interpose and to do what it can with propriety to put a stop to premature cohabitation I do not wish to go into the details of that case They are well known to every one here There is, however, one material point which I must recall to the recollection of hon'ble members, and that is, that the *post mortem* examination of the girl Phulmoni showed either that the private parts had undergone artificial enlargement with a view to early consummation, or that she had been subjected to repeated acts of intercourse It was not possible to say which of the two alternatives was correct possibly both things had happened, but certainly one or the other, and it is hardly surprising that it should be so, when we have before us Sir Romesh Chunder Mitter's plain statement as to what is the general practice in Bengal, or at all events in this part of Bengal where Calcutta is situated He says that girls of high caste are married between nine and eleven, and those of low castes still earlier, that they at once go to their husbands' houses for about a week, and pay similar occasional visits later on, that, whenever they do so, they sleep with their husbands This, he adds significantly, is all that comes under the observation of the other members of the family He refuses to admit that what he persistently calls the *vice* of premature intercourse exists, and so I suppose he would have us believe that nothing of that kind takes place in the retirement of the husband's chamber I regret that I cannot accept that suggestion It may possibly be true in some cases, and I only hope they are many, but it is opposed to all probability, and I may say to common sense I agree rather with the following significant passage in the long extract which my hon'ble friend has quoted in his minute from Mr J. N. Mukerji, whom most erroneously he seems to regard as an opponent of the

Bill like himself —'The protection of young girls from cruel treatment is as much a necessity as the protection of young men from a temptation of the most trying description' It seems to me, my Lord, and I say it advisedly, that every person, man or woman, who does anything to encourage or promote the shutting up of a child-wife in such circumstances with an adult husband is an accessory before the fact to her violation I think such persons are legally liable for abetment, and I hope that, after the Bill becomes law, this may be brought home to them, if necessary, by the award of exemplary punishment

"I have referred to two alternatives as presented to us by the case of Hari Maiti Whichever we adopt, we have clearly presented to us an abominable state of things which cries loudly for a remedy, and the only remedy open to us sitting here is to convert this *vice* into a *crime*—to make punishable by law, within such limits as may appear proper, this practice which my hon'ble friend himself has described as pernicious, and which all men must confess to be repugnant to nature, to common morality, to humanity itself What then are the proper limits? The Bill before us proposes the age of twelve The Shastras themselves unanimously condemn cohabitation before twelve except in those few cases where the girl attains what they call puberty at an earlier age It is on those exceptional instances that all the opposition to this measure has been based Now, I am not prepared to deny that there may not possibly, in one or two of these exceptional cases, be some conscientious scruple about obeying the proposed law, and the question arises, are we justified in ignoring this microscopic minority in the interests of an overwhelming majority? On this point Mr Evans has quoted some weighty words of Sir Barnes Peacock, but my Hindu friends may like to know how such difficulties are teated in England They will hardly deny that the English law is reasonably tolerant of all religious opinions, and at all events of the peculiar prejudices held by any sect of Christians *The Queen* v *Downes* is a case in which the prisoner in breach of a Statute neglected to call in medical aid for his sick child, and summoned instead the elders of his Church to pray over the child, because he really and sincerely believed that it was impious to do more than leave the issue of its life or death to the arbitrament of the Almighty The prisoner was nevertheless convicted of manslaughter And on the same principle the British Legislature has not hesitated to make vaccination compulsory notwithstanding the fact that certain persons have somewhat similar scruples upon that subject

"In regard to these exceptional instances, after what has been said already by the hon'ble and learned mover and other hon'ble members, I wish only to make two further observations The first is that there must always be a doubt whether the first flow indicates real puberty There are cases in which menstruation has occurred even in infancy, and in many instances there has been a considerable interval between its first appearance and its regular establishment But, even assuming that the first flow is perfectly natural, it is no proof of adequate development or maturity, and it is in the highest degree unlikely that such development can be attained before the age of twelve I therefore think twelve the very lowest age at which we can place the limit of absolute protection To that extent at the least we are bound positively, and without any qualification whatever, to interdict the exercise of marital rights

"The remarks which I have just made have some bearing on another part of the case before us, namely, the suggestion that puberty should be adopted as the criterion rather than a limit of age To a certain extent I sympathize with this view Real and natural puberty would undoubtedly be a far better physiological test than any hard-and-fast age There are, however, insuperable objections to the magistracy investigating delicate questions of this description, and I am sure no one would press these objections more strongly than those who oppose the present Bill The condition too is one which is easily simulated, and which can be, and is, accelerated by the very evil which we are seeking to stop or by other unnatural practices I do not forget that among Hindus the attainment of puberty is usually attended with certain ceremonies and becomes a matter almost of public notoriety, but even this does not obviate the objections which I have just stated. Besides, it must be remembered that we are not legislating for Hindus alone the Penal Code has universal application

"It has been said that the exact age of a girl is rarely known, and there is doubtless some truth in this objection But it is one which will gradually disappear as education spreads and the necessity for maintaining some proof of age for other purposes becomes impressed on the people at large This difficulty has not deterred the Legislature from laying down limits of age in regard to other matters, even in the criminal law, and in practice the Courts manage to arrive at fairly sound conclusions about age The Rajputs of Jeypore are practical men, and they have not hesitated to prescribe an age for marriage Of course the benefit of a real doubt is always given to an accused person, but in this matter I would most earnestly advise that husbands should give the full benefit of any uncertainty that may exist to their tender consorts This will go far to relieve both from all risk

"But I understand that my hon'ble friend Sir Romesh Chunder Mitter now relies chiefly on the objection that the Bill will be useless A conviction, he says, is impossible where no serious injury has resulted, while where such injury has been inflicted the case can be adequately met under the existing law I venture to deny both propositions As to the first, it is conceivable that even where no injury has resulted the girl may tell the truth though she has not been much hurt, nay that she may even herself complain Many a girl would resent outrage more than the severest pain The moral offence is just as great even when it causes no immediate mischief In one of the numerous eloquent pamphlets which have been poured in upon us the writer conjured up a striking picture of what he called the spectre of a deserted wife I must say that this struck me as a very cowardly suggestion Because the wife has every inducement to suffer in silence, therefore, forsooth, we should do nothing to protect her! Fortunately the Legislature has not allowed this view to prevail in regard to other offences against a wife

"It may be granted that without the wife's evidence and in the face of the husband's denial it would be difficult to establish actual consummation, but we must consider the case of abettors as well as principals, and I may remind the Council that the Penal Code very properly provides for the punishment of an abettor although the offence abetted cannot be proved, nay, even when it is quite certain that such offence has not been committed If my information is correct there will be plenty of witnesses able to establish abetment if they choose to come forward, and it is unlikely that all can be made to keep silence

"As to my hon'ble friend's second proposition, he relies on the authority of Hari Maiti's case, and on an unreported decision which two other learned Judges, still in the High Court, were good enough to communicate to the Select Committee Now, Hari Maiti was not convicted either of culpable homicide or of voluntarily causing grevious hurt, though his ill-treatment unquestionably brought about his wife's death That case, therefore, tells rather against my hon'ble friend's contention Hari Maiti was merely convicted of a rash and negligent act, and he escaped with only a year's imprisonment I cannot but think that if it was true, as the evidence seemed to indicate, that he had repeatedly had connection with his wife before that unfortunate night, no Judge would have convicted him even on the minor count of rashness The jury did convict him, but a jury is not bound to give reasons which will stand hostile examination In the other case, the accused, Kali Keora, adopted a line of defence which altogether excluded any plea that there had been such preparation of the girl, or such previous acts of intercourse without serious consequences, as would preclude the imputation of either legal malice or culpable negligence The learned Judges seem to have advisedly abstained from raising this question It is true that they imputed to the prisoner an intention to cause hurt, or rather such knowledge that hurt would probably result as is equivalent in law to an intention to cause it, but we must have regard to all the facts from which they drew this inference Not only had the girl shown no signs of puberty whatever, but she was at most only very little above ten In fact, the Court had some doubt whether she was not really below ten, though they gave the prisoner the benefit of it It does not at all follow that they would have made the same assumption if the girl had been nearly twelve instead of only just ten The very able and careful charge of Mr Justice Wilson in Hari Maiti's case shows how uncertain the law is in such cases and on what delicate questions the guilt or innocence of the husband may turn I entirely agree with what Sir Andrew

Scoble said upon this point when he introduced the Bill He put it to the Council whether a law which interposed all these difficulties, and which allows a full grown man to *violate with precaution* a child of twelve, could be considered sufficient, except from the ruffian's point of view I only wish I could adopt the opinion that the present law does afford adequate protection even against grievous hurt, for the point in which the Bill now before us is defective seems to me to be this, that it leaves girls between twelve and puberty in the much inferior security which the present law and the doubtful protection of the Hindu Shastras now afford to those above ten The Council will remember that Sir Andrew Scoble has just mentioned a case from Hooghly in which the accused husband was fully discharged and the death of the child-wife described as an unfortunate accident which had happened during his exercise of his ordinary marital rights In that case therefore the view taken by the Courts was exactly the opposite of that which my hon'ble friend has put forward

"My Lord, a wish has been very generally expressed that we would refrain from characterizing as rape the offence now under consideration I need hardly say that this suggestion received the earnest attention of the Select Committee My hon'ble friend Sir Romesh Chunder relies on the opinion of Lord Macaulay and his colleagues who framed the first draft of the Indian Penal Code That opinion, however, was overruled on further consideration, and for thirty years the offence has been known as rape Why should we now change its designation merely because we are advancing the age of consent by two years? If the gravity of the act is considered, it is an offence which in my opinion deserves to be stigmatized by the most shameful name we can discover And what after all is rape? It is *illegal* sexual intercourse—intercourse which is not merely illicit but contrary to law and punishable as an offence—intercourse to which the female does not consent in fact, or by reason of immaturity does not give such consent as the law can recognize I venture to think that the final revisers of our Penal Code were not wrong after all It is true that a husband has certain marital rights, but here we expressly interdict his exercise of them They are in abeyance, and his wife's person is declared sacred and inviolable until she attains a certain age

"Then again exception has been taken to the punishment, and some have even gone so far as to contend that such indulgences should be punishable with fine only—in fact, that they should be a rich man's luxury The last suggestion is of course out of the question For the husband, if he alone had to be considered, I should not have greatly objected to a maximum term of imprisonment of seven years, but with the majority of the Select Committee I preferred, on the whole, to leave the present law untouched in this respect, and I still adhere to that opinion If one of the worst features of rape when committed by a stranger is wanting in the case of a husband, there is on the other hand this aggravation, that the husband himself is the natural protector of his victim, and takes a most cowardly advantage of her dependence upon him It is, however, a matter of very little moment what the maximum punishment may be, for the Courts have full discretion up to that limit I understand it to be the general wish that the offence should continue to be cognizable only by a Court of Session, we may trust our Sessions Judges to pass proper sentences if in any case they should fail to do so, the High Courts have full power of revision We need be under no apprehension that a youthful husband who, under the encouragement of his elders, succumbs to strong temptation, will be too severely dealt with, but how those elders who encourage him may be treated is a very different matter The punishment for abetment when it cannot be shown that the offence abetted has been committed is only one-fourth of that assigned for the principal offence It is necessary therefore that the maximum punishment for rape by a husband should be four times what may be deemed an adequate sentence for a bad case of abetment I may perhaps mention one reason why the maximum punishment should remain high from the point of view of the opponents of the Bill Their fear is that it will lead to false complaints Section 211 of the Penal Code provides a specially heavy sentence for false charges of an offence punishable, as rape is, with transportation or a long term of imprisonment, and it is usual and reasonable in meting out punishment for a false charge to have regard to the punishment which is provided for the offence charged, and of which the person accused has been wrongfully put in peril

"Strong objections have been raised to the police and subordinate magistracy being permitted to intermeddle between husband and wife I think, speaking generally, that the Magistrates are well worthy of our confidence, and I am not sure that the police have not been brought in here to some extent as a sort of stalking horse it is the fashion in Bengal to run down the police, and I think the opponents of the Bill have at least made the most of a prevalent prejudice It is not clear why the action of the police should be more dangerous or less salutary in these cases than in the case of other offences I am ready, however, to believe that there may be some ground for the objection, and out of deference to the general wish the Select Committee has recommended the utmost possible concession upon this point Only District Magistrates are to be allowed to take cognizance of such offences, and when they find it necessary to depute a policeman for a local investigation they are forbidden to employ one below the rank of an inspector I have only been able to agree to these clauses on the assumption that no such cases are likely to occur in provinces where the districts are large, and that even in Bengal they will be few and far between It is obvious that such provisions must be merely experimental and cannot possibly be maintained if the cases should prove more numerous than is expected I trust advantage will be taken by the people themselves of the period which must necessarily elapse before these clauses come under reconsideration to introduce such reforms as will make any extension of the jurisdiction wholly unnecessary

"The hon'ble and learned mover has clearly shown that Magistrates have full power to take up *in camerâ* complaints such as we are considering, and that they have not power to compel a woman to submit her person to examination against her will I need say no more on those points I think too that the impossibility of excluding complaints by others than the child-wife herself, or her guardian, has been sufficiently expounded by previous speakers The child-wife herself would be exposed to intimidation or further brutal treatment in order to prevent her from complaining or to induce her to compound if the offence were compoundable, as it must be if a complaint were made essential And, as for her guardian, it is he who would generally be responsible for having put her into her husband's power, what chance would there be of his making a complaint when he would incur some risk of being prosecuted as an abettor? It is on this risk, my Lord, that I chiefly rely to prevent these children being sent to their husbands at all It will certainly strengthen the hands of a father who desires to protect his daughter that he will be able to say that he cannot let her go without incurring grave peril to himself, and a similar process of reasoning may perhaps operate on one who would not otherwise care to go against custom, and may compel him to fulfil what I cannot but regard as his bounden duty Although I pass them briefly over, these matters of procedure I must not omit to mention, that the working of the amended law will be watched both by the Home Department and by all Local Governments with the utmost care and vigilance The present restriction of jurisdiction to District Magistrates and inspectors will indeed compel us to do this, and may be accepted as a sufficient guarantee that we regard the matter as of the utmost importance

'One more question remains, and that perhaps is the most serious of all It is said that our Bill does not go far enough, that even if we cannot give protection up to puberty we might at least prohibit early marriages The Legislature certainly has power to do this, but it would involve an interference with religion, and with social customs not necessarily harmful, which I personally—and I believe that I am also expressing the sentiments of all my hon'ble colleagues—would be most reluctant to undertake In our opinion, if I may speak for them as well as for myself, the people themselves should be left to weigh the possible advantages of early marriage against the obvious disadvantages, and if, in their judgment, the advantages preponderate, we do not at present see any safe or sufficient reason for prohibiting the constitution of the marital relation at any age which they may prefer But it is a very different thing when we come to the exercise of marital rights The conjugal relation in itself does a girl no harm, or at all events no such unmixed and obvious harm that the Legislature need take account of it, but it is our bounden duty to protect the weak against brutal outrage by the strong, even if all the Shastras unanimously enjoined such outrage and all the various castes in the country practised it In this Bill, however, I am convinced that we carry the great bulk of the people with us, and I am also satisfied that it does not

really affect anything which is essential in the Hindu religion Were we to prohibit early marriage we should neither have the people with us, nor could we assert that we did not contravene their religion Indeed, I do not even now understand how my hon'ble friend and others who hold similar views can reconcile their two positions On the one hand, they insist that we should scrupulously respect certain texts in favour of a ceremony which, in its material part at all events, is observed only in Bengal, and even there is neglected by the very highest caste and repudiated by at least a large number of the most respectable and intelligent families On the other, they invite us to set aside the Shastras in a much more vital matter, by ordering that no Hindu father shall obey a clear injunction which is very generally regarded as binding

"My Lord, I consider that it is not necessary, in the paramount interests of morality or humanity, that we should accept this invitation, and therefore I think that we have no right to do what we are invited to do But, if our hands are to some extent tied, those of my hon'ble friend and other leaders of the people are free to penetrate to what they rightly regard as the root of the mischief I would most earnestly back up Sir Andrew Scoble's appeal to my hon'ble friend and other influential Bengalis Defective as they may think this Bill, and defective as in truth it is when judged by the standard which we would willingly adopt, in their hands it may be made a mighty instrument of reformation It has already succeeded in directing public attention to this crying scandal Instead of prophesying that it will be evaded, and by their prophecies encouraging that very determination to resist which they say they deplore, and doubtless many of them do sincerely deplore, let them seize this occasion to stir up their compatriots to eradicate the cause of all the evil The Rajputs of Jeypore and other Rajputana States have shown them one way in which this may be done, for without sacrificing one jot or tittle of their religion they have laid down for their own guidance satisfactory canons regulating the age of marriage Would that the leading men of Bengal could be persuaded to do the same! Or, if that is too much to ask at present, would that they would at least determine to do their utmost to put a stop to girls joining their husbands, not only until they are twelve, but until they are fully mature! Either reform would go far to make this Bill obsolete, and a dead-letter in the sense in which I should wish to see it a dead-letter Either reform would go far to remove from this province, which claims to be the most cultured and most enlightened in India, the shameful reproach in which recent revelations have involved it in the eyes of all the civilized world"

The Hon'ble SIR GEORGE CHESNEY said —

"The subject of debate has been already so ably and exhaustively discussed that there really remains little to be said, especially upon the technical points which have been argued, but I desire to offer a very few remarks upon one aspect of the case which appears worthy of consideration

"In the first place, I think one point must have occurred to every one who has followed the course of the discussions whether within this Council or in the Press, and that is the remarkable absence of unanimity of opinion among those concerned as to the effect of the measure which the Council is now asked to pass The claim set up by the opponents of the measure is that it will constitute an interference with the religious practices of a very large and important section of the community Now, this is not the first instance in history of a protest having been raised against what may be termed a religious persecution But the protest in this case differs in character from any similar demonstration in this particular respect—of the want of unanimity attaching to it In all the numerous instances of religious persecutions which have occurred in the past, whether in the case of forcible conversion of peoples and nations to Islam or forcible interference by one sect of Christians with the religious practices or beliefs of other sects of Christians, there never has been any question as to the fact that injury to the religion of the oppressed would be caused by the interference in each particular case The fact that such persecution was suffered by the one class and inflicted by the other was never admitted as open to doubt either by the sufferers or persecutors, the fact was admitted, the plea

raised by the dominant party was either that the act of oppression was done for their own pleasure, or that they did it for the good of those who were affected Those have been the conditions common to all cases of so-called religious persecution There has never been any want of unanimity among those affected as to what the consequences would be of the act against which they protested. Now, I need hardly observe that this particular criterion is altogether wanting in the present instance, and I think where the body of testimony is so strong among a numerous part, although they may not be the majority, of those affected, that the measure in question will not constitute any interference with religious customs, from this point of view the case of the opponents of the measure must be said to break down But, in fact, I think after the debate which has taken place here it could no longer be seriously pressed That unanimity of opinion as to the tendency and effect of the measure, which is, I submit, a primary condition for establishing the case against it, is here alogether absent

"Next, I think we may assume that the admission is certainly established, that the practice which it is now contemplated to put a stop to is often attended with cruelty The argument of the apologists for leaving the law as it is is that the cruelty is justified on necessary religious grounds That is a plea which is not now raised for the first time, in fact, it may be said that in almost all cases of religious persecution cruelty was admitted on the part of the persecutors, but it was claimed to be justified on religious grounds My Hindu friends within or without this Council, who are ranked among the opponents of the measure now about to be passed, have therefore at any rate this apology, that if they go wrong they do so in good company, namely, in the company of all majorities in past ages For undoubtedly until recent times, throughout the history of man, cruelty on behalf of religion was regarded as a virtue The only mistake of our friends is in being about three hundred years too late It is but a short time ago in the history of the world that the Inquisition was set up on the shores of India, and while its horrors were being perpetrated on the Western Coast, it would no doubt have been consistent to claim that acts of religious cruelty should continue to be perpetrated on the east of the Peninsula But cruelty in the name of religion is no longer tolerated in any civilised community, and in the present day the defenders of this custom stand at the bar of public opinion, and have the voice of all civilised humanity against them The truth is that Hinduism, or this particular phase of Hinduism which claims that certain rites should be practised as a necessary portion of the Hindu religion, is now on its trial The real question to be answered is whether this form of Hinduism is compatible with civilisation I have myself no sort of doubt as to what the practical answer will be as given by the Hindus themselves The arguments which have been brought forward in support of the practice we are now about to abolish are precisely of the same kind which might be and were advanced in favour of the practice of sati When we are told, as we have been told in various petitions laid before the Government and before this Council, that a fatal blow will be struck at the Hindu religion if this measure be carried out, I would reply that the records of the past indicate clearly that Hinduism will be unaffected by the blow, for that it is just the remarkable flexibility of Hinduism, its power of adaptation to the changing circumstances of succeeding ages, which is the most powerful factor of its stability and endurance, and that Hinduism will survive unharmed the abolition of this practice, as it has survived and flourished notwithstanding the numerous changes which the practical religion of Hindus has undergone from generation to generation

"And, as this is the last occasion I shall have of speaking in this Council, I would venture to make the prediction that the agitation which has taken place against the Bill now before us will come to an end on the passing of the measure History shows that while there are certain classes of political movements as to which the agitation against change may be continued long after the change comes into effect, there are others again as to which, although the opposition may have been active while there was a chance of retarding the measure, it ceases as soon as the measure is carried out I venture to predict that this particular case will be found to belong to the latter class, and that in a very short time the entire Hindu community will look back with surprise and regret

at the opposition it received, that they will recognise the wisdom and justice which enforce the change, and also the advantage to themselves and to their reputation among the nations which will result from bringing their practical conduct into harmony with the dictates of humanity"

His Honour THE LIEUTENANT-GOVERNOR said —

"My chief reason for thinking it necessary to address Your Excellency's Council to-day at so late an hour, and towards the close of so long a discussion, is that the Bill now before us specially concerns the Province of Bengal more than any other part of India, and that my silence on this occasion might be construed as an indication of my disapproval of the Bill I wish to declare as distinctly as possible that I heartily approve the principle embodied in the Bill, and I believe that when the Bill has become law, and the agitation which now obscures men's minds has passed away, it will be recognised that the tendency of this measure makes for righteousness and for the physical and moral improvement of the people I heartily share the hope which has been generally expressed that the law will seldom or never have to be put in force, but that what has been called its educative effect will stimulate the growth of a public opinion in favour of a more mature age for marriage than is now the custom in this part of India

"It may be, however, that cases will be brought into the Courts, and it cannot be denied that there is a very widespread and genuine anxiety among the people, (1) lest an easy ear should be lent to malicious accusations, (2) lest the police should be employed in investigating these complaints, and should violate the secrecy of family life in so doing For this reason, I hail the alteration which has been made in the Select Committee, by which only District Magistrates are empowered to take up complaints of this kind, and, if they employ police at all to investigate them, only inspectors of police can be so employed District Magistrates are generally officers of high standing and experience, and inspectors of police are well paid and respectable officials who have a valuable position at stake, and are not likely to misbehave themselves The protection thus afforded is a considerable one, and further than this the Legislature has not thought it right to go But still I notice that the public anxiety is not altogether allayed, and it is argued that sometimes through the exigencies of the public service very junior Civilians may have to be appointed for short periods to be Magistrates of districts, and that even the highest class of inspectors are not always trustworthy I was glad to hear what my hon'ble friend Mr Hutchins has just said as to the somewhat unreasonable fashion now prevalent of running down the police I agree with him in thinking that there is not sufficient ground for the wave of hostile feeling to the police which is passing over the country, and I am by no means prepared to admit that they deserve all the evil said of them Still the distrust does exist, and the practical adminis rator has to reckon with it Now, no law can provide against exceptional cases of every kind, and it may often be the duty of the Executive Government to make arrangements to meet the difficulties which may arise out of such cases In the present instance, it appears to me that the Bengal Government may with propriety make known to the District Officers its wishes on two points One of these is that no action should be taken by any Magistrate except on really trustworthy information brought by persons who may reasonably be held to have knowledge of the fact they assert to have occurred a prosecution should not be instituted on an information laid by any man out of the street who may be a private enemy or a retailer of gossip The other point is that when the Magistrate of the district does decide to allow a prosecution to be instituted under this new section, it will be advisable for him to act under the power given by section 202 of the Criminal Procedure Code Under that section, if any Magistrate . . . sees reason to distrust the truth of a complaint, he may, when the complainant has been examined, postpone the issue of a process for compelling the attendance of the person complained against, and either enquire into the case himself or direct a previous local investigation to be made by any officer subordinate to himself for the purpose of ascertaining the truth or falsehood of the complaint.

"In such circumstances I should advise him to entrust the investigation of the case preliminary to the issue of the process not to any police-officer, however high in rank, but to one of the Deputy Magistrates, who are Natives of the country and subordinate to himself. I am informed by those who have a right to speak on the subject that the people of Bengal have great and well-deserved confidence in the Subordinate Executive Service, and that if they are assured that the investigation into the facts will generally be left in the hands of an experienced Deputy Magistrate, it will do a great deal to allay the alarm which is now so generally felt.

"Before concluding, I wish to say a word by way of tribute to the general good sense and moderation of the opinions which those noblemen and gentlemen of Bengal whom the Bengal Government consulted have contributed. We called on about forty persons altogether to assist us with their advice, and the answers we received form a decidedly valuable contribution to the literature of the subject, and contrast remarkably with the heated language used in public speeches and in many articles in the public Press These replies were carefully analysed in the report which the Bengal Government submitted to the Government of India, and we held that both with reference to the numbers of the writers, and also to their social influence and intellectual importance, the weight of opinion was, on the whole, in favour of the Bill But what struck me most was the strong sense of responsibility with which the subject was discussed and the evident desire to recognise the good intentions of Government and to assist it as far as possible in attaining its object It is a very hopeful sign when the recognised leaders of society are possessed by such a feeling as to their relations to the Government I share the feeling which has just been so well expressed by my friend Sir George Chesney, and I am sanguine that when the dust of this controversy has cleared away no bitterness will be left behind, and it will be admitted that this amendment of the law was, on the whole, sound and judicious".

His Excellency THE PRESIDENT said —

"I might almost leave the case where it has been left by His Honour the Lieutenant-Governor As, however, strong personal appeals have been again and again made to me, either to cause the Bill to be abandoned altogether, or to postpone its further consideration, I will say a few words to explain why it is that the Government of India cannot adopt either of these courses. It can, at any rate, scarcely be contended that during the months which have passed since this Bill was introduced into Council its provisions have not been adequately discussed From that day until the present it has been criticised and examined with extraordinary ingenuity, and an amount of research and erudition has been brought to bear upon its consideration, so great, that we are justified in believing that little remains to be said, either for or against our proposal I cannot therefore bring myself to share the opinions of those who would have us postpone the passing of the Bill in order to give time for further discussion—time which would be used for the purpose of still further unsettling the public mind, and misrepresenting the scope and intention of the measure

"The opposition which it has encountered has proceeded from three quarters There is, in the first place, the general suspicion which has been occasioned in the public mind from the fact that the Government of India has determined to legislate upon a subject which, although it does not immediately affect the marriage law of any section of the community, has an indirect bearing upon the social usages of one of those sections To the more ignorant portion of the public an appeal has been made upon the ground that its religion is threatened by the action of the Government of India, and this statement has probably been enough to cause uneasiness to many who are entirely unaware of the real scope of the Bill, who do not read the discussions which take place in Council, or even those which are to be found in the columns of the newspapers, and who are ready, upon the mere affirmation of the framers of hostile resolutions, or the conveners of public meetings, summoned under the circumstances so well described by the Hon'ble Mr Nugent, to testify their alarm and their conviction that their spiritual welfare is seriously threatened Of the opposition which we

have encountered from this quarter, all that I have to say is that I hope and believe that it will be of a transient character, and that the Hindu community, and even the most unenlightened section of it, will in time find out that its religion is not endangered by what we are about to do. Although we cannot blame the credulous listeners who are led to believe assertions of this kind, made on apparently good authority, we have, I think, a right to complain of those who are reckless enough to disseminate such statements and, upon so slender a pretext, to fan the embers of a dangerous agitation. I earnestly trust that even those who are unable to support the Government measure will, at any rate, have the honesty to see that its objects and effects are not exaggerated or misrepresented, and that, if the Government is attacked, it is not attacked for doing what it has neither done nor intends to do.

"The main volume of the opposition with which the Bill has met has, however, originated not so much in sources of this kind as in the belief, apparently entertained by many devout Hindus, that the new law will involve a direct interference with a specific religious observance. We are told that the Hindu religion requires the consummation of marriage immediately upon the attainment of puberty by the wife, that puberty is not unfrequently attained prior to the age of twelve, that, if in such cases the marriage is consummated, the person who so consummates it will find himself an offender against the Penal Code owing to the performance of an act which his religion requires him not to leave unperformed. Such interference on the part of the British Government is, we are told, in direct opposition to the terms of the Queen's Proclamation, and this argument has been largely, and I must say most unscrupulously, used for the purpose of discrediting the Bill and imputing a breach of faith to the Government which has introduced it. Now, with regard to this contention, let me say at once that no Government of India has yet admitted, and that no Government of India will, I hope, ever be found to admit, that the Queen's Proclamation, to which this appeal is made, is capable of any such interpretation as that which has been placed upon it by those who used this argument. If that interpretation is to cover the case now under discussion, we must read the Queen's Proclamation as a contract that, whenever the requirements of public morality, or of the public welfare, moral or material, are found to be in conflict with the alleged requirements of any of the various religions prevailing in this country, religion is to prevail and considerations affecting public health, public morality and the general comfort and convenience of the Queen's subjects are to become of no account. The contention is on the face of it a preposterous one. Such a contract would have been absolutely retrograde and out of place in the great charter issued in 1858 by one of the most humane and enlightened sovereigns who has ever ruled over the nations of the earth.

"I will venture to say that, in the eyes of every reasonable man or woman, the pledges contained in the Queen's Proclamation must be read with a two-fold reservation, upon which the Government has always acted, and which was not specified in the letter of the contract simply because it had always been acted upon and was perfectly obvious and well understood. The first of these reservations is this, that in all cases where demands preferred in the name of religion would lead to practices inconsistent with individual safety and the public peace, and condemned by every system of law and morality in the world, it is religion, and not morality, which must give way. It has already been pointed out that this reservation has been invariably insisted upon, and examples have been adduced in which, from time to time, the Government of India has intervened in order to prohibit certain acts, which unquestionably had the sanction of religion, upon the ground that those acts were opposed to the general interests of society. The precedents afforded by our legislation against infanticide, against the immolation of widows, and against the immunities enjoyed by Brahmins, have been appropriately cited in illustration of this argument. Every one of these enactments were, if we are to accept the narrow interpretation of the Queen's Proclamation, acts of 'interference with the religious belief or worship' of the Queen's subjects from which those in authority under the Queen were charged to abstain on pain of Her highest displeasure. Sir Andrew Scoble has very properly referred those who rely upon this construction of the Proclamation, and

who hold that it entirely debars the Government of India from legislating in respect to any matters affecting the religions of the people of India, to the provisions of the Act under which our business is at this moment being conducted —I mean the Indian Councils Act of 1861, which is the statutory embodiment in precise terms of the general principles set forth in the Royal Proclamation Now that Act, far from absolutely precluding the Government of India from dealing with matters affecting religion, expressly contemplates the possibility of such legislation becoming necessary, although it safeguards it from irresponsible initiation The words of the 19th section show as clearly as possible that, subject to proper precautions, legislation such as that which is now taking place was contemplated by Her Majesty's advisers, who were responsible both for the Proclamation and for the Act from which I have just quoted But I will quote, as embodying what I believe to have been invariably recognised as the principle applicable to such cases, the terms of the judgment of the Privy Council when the abolition of the practice of sati came before it upon appeal The Council recommended that the petition should be dismissed for four reasons, of which the third ran as follows —'Because the Regulation' (that is, the Regulation forbidding sati) 'cannot properly be regarded as a departure from the just and established principles of religious toleration, on the observance of which the stability of the British Government in India mainly depends, and because the rite is not prohibited as a religious act, but as a flagrant offence against society' The framers of the judgment proceed to say that 'it admits of question whether the rite is sanctioned by the religious institutes of the Hindus, by many of the most learned Hindus of the present day it is regarded as absolutely sinful ' and it is added, in the fourth reason, that it was the duty of Government 'to prohibit a practice which so powerfully tended to deprave the national feeling and character, and which taught preverted religion to predominate over the best feelings of the heart' The rite was therefere pronounced illegal, and its observance prohibited

"The words which I have quoted appear to me to be singularly apposite in the present instance, where we are dealing with what may most appropriately be described as 'a flagrant offence against society', and the reservation is one which should, in my opinion, be made in reference to all cases in which the sanctions of morality and those of religion are in direct conflict I would, moreover, ask whether such a reservation is not especially necessary when the religion with which we have to deal is the Hindu religion I trust that neither here nor elsewhere shall I allow myself to say a word which might sound in the ears of the Hindu subjects of Her Majesty disrespectful towards the faith which they profess It is a faith of which some of the tenets are worthy of a place amongst the articles of the noblest and purest creeds professed by the most civilised nations of the earth But there is probably no religion more cumbered by super-imposed traditions, more hampered by accretions of doubtful value, more perplexing to its votaries owing to its fluctuating and elastic character It is a religion which is co-extensive with the life—social, political and domestic—of those who profess it Every act, every incident of the daily life of a Hindu, has its religious aspect I believe I am right in saying that the Shastras lay down that whatever a man does should be done with a religious object Let us give all credit to a religion which obtains so strong a hold upon those who profess it, and which so entirely pervades their existence But the very fact that we are concerned with such a religion renders it doubly necessary for those who are responsible for the government of the country to be cautious how they allow themselves to admit that religion must be allowed to block the way whenever it can be shown that a religious sanction of some kind or another can be discovered for the practice which it is sought to control or to forbid To say that everything which such a religion enjoins must be recognised as an insuperable barrier, to be on no account traversed by the course of legislation, would mean the complete and fatal paralysis of the law as a reforming agency The question then which we have to decide is whether we are to postpone, or to abandon, a useful measure of reform, demanded in the interests of humanity, calculated to effect a material improvement in the Hindu race, and supported by a majority of the Hindu community, merely upon the ground that it is objected to by

a minority of that community upon the strength of a religious canon of doubtful authority, a religious canon which rests upon sanctions so slight that its transgression can be atoned for by the payment of a nominal fine

"What I have said seems to lead inevitably to the second of the two reservations of which I spoke a moment ago It is this, that in all cases where there is a conflict between the interests of morality and those of religion, the Legislature is bound to distinguish, if it can, between essentials and non-essentials, between the great fundamental principles of the religion concerned and the subsidiary beliefs and accretionary dogmas which have accidentally grown up around them In the case of the Hindu religion such a discrimination is especially needful, and one of the first questions which we have to ask ourselves is, assuming that the practice with which our proposed legislation will interfere is a practice supported by religious sanctions, whether those sanctions are of first rate importance and absolutely obligatory, or whether they are of minor importance and binding only in a slight degree

"Now, I venture to affirm that the discussion which has taken place has established beyond controversy that the particular religious observance which we are urged to respect is, in the first place, a local observance, and one far from being universally recognised by those who profess the Hindu faith It is a practice which is, in the main, peculiar to the Province of Bengal, and which is followed only in a portion of that Province, and only by certain classes within that portion It will not be contended that devout Hinduism is not to be found outside this restricted area, but the Hindus of other parts of India do not share the alarm with which this Bill is regarded in Bengal In the next place, it is admitted that the religious sanctions by which the practice is supported are of the weakest kind The elaborate statement recently published by Dr Bhandarkar, of the Dekkhan College at Poona, who is admitted to be one of the highest extant authorities upon questions of Hindu religious law, makes it perfectly clear that the precepts upon which the practice in question rests may be regarded as permissive only It is conceded on all hands that, under certain circumstances, the consummation of the marriage may lawfully be postponed, and that even where it is not lawfully postponed the omission of the necessary act is an offence which may be expiated by the slenderest and most insignificant penalties It was stated a few days ago by Mr Janerilal Umiashankar Yajnik, in the eloquent speech delivered by him at the meeting recently held at Bombay, that it might be said without exaggeration of the eighteen millions of the Hindu population to whom he was referring that the bulk of them not only did not perform the *Garbhadhan* ceremony, but even the name of it is not known to them Look, again, at the evidence which we have received from His Highness the Maharaja of Jeypore with regard to the manner in which these questions are regarded by the Chiefs and Sardars of Rajputana, who are well described in Rao Bahadur Kanti Chunder Mookerjee's admirable letter as 'rigid and orthodox Hindus', and far from likely to break the laws of their religion without compunction Look also at the outspoken utterances of such men as our hon'ble colleague Mr Nulkar, as Mr Telang, as His Highness the Maharaja of Travancore, as His Highness the Maharaja of Vizianagram, as Mr Justice Muttusami Aiyar of Madras, and, even in Bengal, of sucn men as His Highness the Maharaja of Bettiah, His Highness the Maharaja of Durbhunga, or, in Calcutta itself, as Raja Durga Churn Law, lately our colleague in the Legislative Council, as Babu P C Mozoomdar, whose note upon the subject deserves the most attentive study, and as Dr Rash Behari Ghose, the eminent pleader, who has stated that, within his knowledge, the *Garbhadhan* ceremony is admittedly not observed in many respectable Hindu families and is not unfrequently more honoured in the breach than in the observance I cannot, in the face of the evidence of such men as these, accept, without a protest, the statement of our hon'ble colleague Sir Romesh Chunder Mitter, whose absence from the Council I deeply regret, that we are 'forcing this reform upon an unwilling people' To them, and to many more who have raised their voices in support of the measure, I desire to offer a public acknowledgement of the service which they have rendered I feel convinced that the time is not far off when their fellow citizens, without exception, will recognize that such men as these, rather than

they who have so noisily, and so thoughtlessly, repeated the parrot cry 'our religion is in danger', are the true leaders of public opinion in this country

"I will, however, not further pursue this branch of the subject, which has been fully dealt with by previous speakers If we can say not only that the observance under discussion is far from being regarded by the majority of those who profess the Hindu religion as essential, but also that its practice is repugnant to common sense, abhorrent to modern civilization, debasing to those who adopt it and detrimental to the physical and moral welfare of the race, we may, I think, consider that we have placed it completely outside the category of those religious customs and observances on behalf of which the Queen's Proclamation may be invoked, and which are deserving of recognition and protection at the hands of the responsible lawgivers of British India.

"I will now pass for a moment to the third great objection which has been raised against the measure It is the objection founded upon the anticipation that it will lead to inquisitorial action by the police, to prosecutions instituted from vindictive motives, and to criminal investigations into family matters of the most domestic and private character Of this objection I will say that, whatever may be our opinions with regard to some of the arguments which have been brought forward against the Bill, there can be no doubt as to the perfect sincerity with which this argument has been urged upon us The apprehension, considering the conditions under which a great part of the population of this country lead their lives, is a perfectly natural one we should, if we were situated as they are, probably entertain a similar apprehension ourselves I would, however, in the first place, entreat the public to be cautious how in this or in any other case it allows itself to be too much influenced by arguments founded upon the possibility that a new law is likely to be abused in this manner If the Government of India had been deterred from legislating whenever it could be told that its legislation would place in the hands of the police, or of private persons, a weapon which they might use in an improper manner, many of our most useful enactments would never have found their way into the Code Now, as far as *bonâ fide* prosecutions are concerned, the assumption that there will be frequent prosecutions under the new section is obviously based on the anticipation that the law will be frequently broken I am sanguine enough to believe that this expectation will not be fulfilled It is an expectation upon which the frequently expressed belief that the new law will be a dead letter is a somewhat remarkable commentary. Our proposals, moreover, already command a very large measure of public support and I do not doubt that in the end Native opinion, which has always ended by supporting the law in cases of this kind, will end by supporting it in this instance also. When once it has become established that that which is, I believe, already regarded by a majority of the people of this country as a moral offence, and which our hon'ble colleague Sir Romesh Chunder Mitter himself stigmatizes as a vice and as a pernicious custom, is also an offence which will render those who commit it, or those who abet it, liable to penal consequences, the offence will, I venture to think, become one of rare occurrence I may observe in passing that it was mainly in deference to the apprehensions of which I have spoken that we found ourselves unable to accept the well-intentioned proposal that we should insert in the Bill, as an alternative for the limit of age which we have adopted, the attainment of puberty by the girl This proposal, which seemed to us open to objection upon other grounds, was certainly open to criticism, for the reason that its adoption might have led to investigations far more inquisitorial, and far more repugnant to family sentiment, than any which are likely to take place under the Bill as it stands

"It is, however, contended that the tendency of the Bill will be to encourage proceedings which are not instituted *bonâ fide*, but from malicious motives, and in order to bring disgrace upon the family of the accused, and a moving picture has been drawn of the anguish and humiliation which such proceedings will occasion, of the outrage to which an innocent woman might be exposed before the question of fact could be satisfactorily disposed of, and of the public scandal which would be created if things which usually *sub lodice teguntur* are allowed to be openly discussed in a public Court of Justice The argument is

one which, I can assure the Council, the Government of India has most anxiously considered We have, I think, shown our sense of the necessity of guarding against these risks by making the offence a non cognizable one, and thereby increasing the difficulties in the way of vexatious prosecutions We have also agreed to add to the measure a clause preventing all but District Magistrates from dealing with cases in which husband and wife are concerned, and precluding any police-officer below the rank of an inspector from making, or taking part in, the investigation, when one has been directed by the Magistrate

"But it may be argued that these precautions will be of no avail It will be said, 'The reputation of our families and the sanctity of our homes will still remain at the mercy of a dismissed servant or an offended neighbour' I cannot bring myself to share these gloomy anticipations, or to believe that false charges of this kind will be as common as we are asked to believe The person who makes them will, in the first place, render himself liable to the most severe punishment The very fact that the offence is to be punished by a heavy penalty increases, as the hon'ble member in charge of the Home Department has well pointed out, that to which the person falsely charging such an offence exposes himself We should, moreover, remember that the false witness will have not only the law to reckon with If the charge which he makes is odious, how odious will he be who invents such a charge, and how tremendous will be the penalty which he will pay by attracting to himself the indignation of the whole community to which he belongs! It is, however, not only to considerations of this kind that we must look for a safeguard against this danger We have to remember that the person who seeks to prefer a charge of this sort must make out a *primâ facie* case, sufficient to satisfy a Magistrate of the highest position and respectability—a Magistrate who under existing procedure is bound to take into account the character of the person by whom the charge is preferred Is it likely, under such circumstances, that a trumped-up accusation will have the desired effect? Is it not much more likely that it will recoil upon the head of him who makes it?

"I do not, however, wish to press this argument too far, and I will assume that, in spite of every precaution, there will be cases—I do not for a moment believe that they will be common—in which such charges will be preferred from malice, or from other improper motives Assuming this to be the case, all that I would ask the opponents of this Bill to do is to open in their minds what I might call a debtor and creditor account for and against this measure Let them set upon one side the risks to which I have just referred, and which I believe to be infinitesimally small, and let them set upon the other side the certainty that this measure will remove a standing reproach from the Hindu community, and that it will afford to their wives and daughters a protection of which, after the ghastly disclosures which have taken place during the discussion of this measure,—disclosures of which but for their horror more would certainly have been heard,—we cannot for a moment doubt that they stand sorely in need Which way ought the balance to incline? Will not those whose feelings are feelings of true patriotism reply—'We are content to run this risk, we are content to expose ourselves to the annoyance which once in a way the spite of a private enemy or a corrupt informer may occasion to us and to our families, for the sake of the good which this change in the law will bring to our sons, from whom it will remove a cruel temptation, to our daughters, whom it will rescue from the worst of outrages, and to the whole Hindu people, whom it will liberate from a disgraceful reproach'

"I have already explained the reasons for which we have been unable to accept the suggestion, which has been made to us, that we should abandon our intention to raise the age of consent and deal at once with the whole question of the marriage law by invalidating all marriages contracted with a woman below the age of twelve A change of the law in this direction is one which will, I trust, ultimately be demanded by the Hindu community itself It is not one which, under existing circumstances, we are prepared to impose upon that community So long as we adhere to our present proposal, we are, I believe, in an inexpugnable position No new departure is involved in the amendment of the law which we recommend The existing law, of which the justice is admitted, specifies

the age at which intercourse with a woman, whether with or without her consent, is an offence against that law No complaint is made of this enactment, nor is it likely that any one will be found bold enough to propose that the protection which is already afforded to these young children should be withdrawn from them The necessity of an age limit being admitted, the only question which the Council has to decide is whether our proposal fixes that limit at the proper point We contend that the point at which we propose to fix it accords, at all events, more closely with the physiological facts than any other We have been pressed to adopt a higher limit, but we desire to keep on the safe side We justify our proposal on the ground that the British law would fail to provide adequately for the safety of the children of this country if, while it protects them from all other kinds of ill-usage, it failed to protect them from a particular form of ill-usage infinitely more revolting, and infinitely more disastrous in its direct, as well as in its remoter, results, than any other form of ill-treatment to which they are liable

"I have only one word to add A hope has been expressed that when this Bill has become law the Government of India will closely watch its operation, with the object of ascertaining whether further safeguards are necessary in order to prevent its abuse I gladly give the assurance for which we are asked We shall cause the working of the measure to be watched with the utmost attention, and we shall be prepared, if the safeguards which we have already accepted should prove insufficient, to strengthen and add to them"

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

INDIAN FACTORIES ACT, 1881, AMENDMENT BILL

The Hon'ble SIR ANDREW SCOBLE also moved that the Report of the Select Committee on the Bill to amend the Indian Factories Act, 1881, be taken into consideration He said —

"As two of the members of the Select Committee to which this Bill was referred have expressed the opinion that it has been so altered as to require republication, I think it desirable that I should state how it has come about that the Bill has attained its present form, and why it is not considered necessary that it should be again referred to Local Governments and the representatives of the commercial and manufacturing interests for a further expression of opinion

"When I introduced the Bill in January of last year, I stated that it was based upon enquiries which had been made by the Government of India for the purpose of ascertaining in what respects the Act of 1881 had been proved by experience to be defective, and what restrictions on the employment of labour could fairly be introduced with a due regard to the interests of the operatives themselves, and without unnecessary interference with the development of manufacturing industries in India The proposals of the Bill had eight objects in view—

(1) to extend the operation of the Act to factories in which not less than twenty persons are employed,

(2) to raise the minimum age at which children may be employed in any factory from seven to nine years,

(3) to limit the hours of employment for women to eleven hours a day,

(4) to secure to women as well as to children proper intervals for food and rest during the day, and not less than four days holiday in each month,

(5) to secure a proper supply of water for the use of operatives,

(6) to ensure proper ventilation and cleanliness in factories,

(7) to prevent overcrowding likely to be injurious to health, and

(8) to give Local Governments greater power to obtain returns and make rules for the purpose of carrying out the provisions of the Act.

"One of the first representations made on the subject of the Bill was a petition forwarded to Your Excellency by the Hon'ble Nowrojee N Wadia, and signed by about 17,000 operatives employed in spinning and weaving mills in the City of Bombay, in which it was prayed—

'that, inasmuch as it is necessary for the common interests of mill-owners and your petitioners alike that there ought to be a complete cessation of work every seventh day in a week, it should be enacted by law that factory hands be allowed one day of rest in a week And, inasmuch as Sunday is universally admitted to be practically the most convenient day, Sunday might be declared by law so to be the day of weekly rest At the same time, having regard to the fact that in India there is a large number of Native holidays (13), the stoppage on these additional days with Sunday might entail needless hardship on employers and employés alike by tending to diminish their respective earnings Your petitioners further beg to suggest that, as far as possible, whenever a Native holiday occurs in a week, then the Sunday following it should be considered a working day,

and, secondly, that in view of the want of uniformity and punctuality in the practice at present prevailing in the mills where they are employed with regard to the midday stoppage for taking meals and rest, your petitioners also consider it most desirable that a statutory provision be inserted in the proposed amending Act, making it compulsory on all factory owners to allow regularly and punctually midday rest for half an hour, (say) from 12 noon to 12-30 P M'

"These suggestions went considerably beyond the scope of the Bill, which was intended to provide intervals of rest and holidays for women and children, leaving male operatives at liberty to make their own arrangements with their employers, but they were too important to be disregarded, and the further progress of the Bill was suspended in order that full time might be given for their consideration, as well as for the consideration of objections which had been raised in various quarters to some of the original proposals of the Bill.

"In order to arrive at a clear understanding as to the views of the Indian operatives themselves, the Government of India came to the conclusion that it was desirable to appoint a Commission to make enquiry, in the centres of factory labour, into the various points of controversy Of this Commission Dr. Lethbridge was appointed President, and with him were associated a number of Native gentlemen whose position and capacity, or whose connection with manufacturing industries, furnished a sufficient guarantee that the enquiry would be conducted thoroughly and impartially The Report of the Commission was presented on the 12th November, 1890, and copies were at once circulated to Local Governments, Chambers of Commerce and other mercantile bodies, for their information and for any criticism they might desire to offer.

"The points upon which the Commissioners were desired to report were these —

(1) Is the limitation of the hours of work for women to eleven in any one day proper and sufficient in view of the conditions under which factory labour is performed in India, and do the female operatives desire that the day's work should be limited to this amount, and, if not, to what amount?

(2) Should the law draw a distinction between young persons and adults, and, if so, the age of a child being fixed at from nine to twelve, what should be the definition of a young person, and what should be the hours of employment of this class?

(3) Is the limitation of the hours of work for children to nine in any one day proper and sufficient in view of the nature of the work on which children are employed in Indian factories and the conditions under which they have to perform that work?

(4) Does clause 5 of the Bill now before the Legislative Council sufficiently provide for holidays for women and children, and is any provision required prescribing an allowance of holidays for adult male operatives?

(5) Do the male operatives desire that a general working day, and, if so, of what length, should be fixed by law except in cases in which men work in shifts or sets, and, if this change is not desired by the operatives themselves do the conditions under which they work demand that it should be adopted?

(6) Do the male operatives desire that there should be a compulsory stoppage of work at a fixed time of the day, and, if so, of what length, and should there

be an exception in the case of men who work by shifts or sets? If the change is not desired by the operatives themselves, do conditions under which they work demand that there should be a compulsory stoppage of labour, and, if so, in what manner should it be provided for?

"The answers of the Commissioners to these questions are contained in their Report, which is in the hands of hon'ble members, and the conclusions at which they arrived have been accepted by the Government, and are embodied, with some modifications which I shall presently point out, in the amended Bill now under consideration I think I may say that they have commanded general assent, as indeed they deserved to do from their intrinsic good sense and clear appreciation of the conditions under which factory labour in this country is conducted I will endeavour to summarize them as briefly as possible

"In the first place, they recommend that a weekly holiday should be secured by law to all operatives, that the day of rest should be Sunday, and that it should be a complete holiday but that, in order to secure the observance of Indian festival holidays, employers should be allowed to work their factories, if they desired to do so, on the Sunday following such a holiday Effect is given to this recommendation in section 5B of the amended Bill, but provisos have been introduced by which factories in which continuous working is unavoidable or necessary may be exempted from the operation of the general rule This exemption is in accordance with the resolutions of the Conference recently held at Berlin on the subject of factory labour

"In the second place, they recommend that in all factories there should be a compulsory stoppage of work for a full half-hour in the middle of the day, and effect is given to this recommendation in section 5A of the amended Bill

"With regard to children, they recommend that the limit of age should be from nine to fourteen years, that seven hours should be the extreme limit within which children should be employed, and that, if children are employed as half-timers, no fixed interval of rest should be required for them by law The Bill adopts the first and second of these recommendations in sections 5 and 7, but, to prevent the possibility of overwork, an interval or intervals of rest amounting in the aggregate to at least half an hour is secured to every child actually employed for six hours in any factory on any one day.

"With regard to women, the Commissioners adopt the original proposal of the Bill that eleven hours is a proper and sufficient working day, though they consider that, if the hours of labour are so limited for women working with moving machinery, the effect may be to deprive them of employment The amended Bill maintains the limitation of eleven hours actual work, but provides, in accordance with the recommendations of the Berlin Conference, that this period of work shall be broken by rests of a total duration of one-and-a-half hours at least, with exception for certain industries This extends the day to 12½ hours, and covers the period from daylight to dusk during a great part of the year. It may be hoped, therefore, that the operation of the law will not be found to interfere with the employment of women, who, under present arrangements, find it possible to take frequent spells of rest though employed as full-timers Section 6 of the Bill as amended embodies the opinion of the Select Committee on this point, and reserves to the Governor General in Council power to grant exemptions in special cases from the strict application of the rule

"As regards both women and children, the Bill provides that they shall not as a general rule be employed at night Very few factories in this country are worked with artificial light, but as regards children absolutely, and women usually, it seems desirable that they should be employed only within the period between daylight and dusk

"I have now stated the chief of the new provisions which have been introduced into the amended Bill It is true that in two respects—the securing intervals of rest for women and children and the prohibition of night work (except under special conditions) for these two classes—the Bill goes somewhat beyond the recommendations of the Factory Commission, but I understand that no objection is raised by employers to these provisions, and they are so

much in favour of the employed that I venture to think the passing of the Bill need not be delayed in order to obtain more formal approval of them

"Turning now to the modifications which have been introduced into the Bill with respect to matters of which the Factory Commission did not take cognizance, I may remind the Council that the original proposal of the Bill was to extend the operation of the law to factories in which not less than twenty persons are employed This proposal is strongly advocated by the Bombay Government, but is objected to by the Government of Bengal, which considers that while twenty is too low a number a hundred is too high The Committee have accordingly fixed fifty as the general minimum, but in section 20 have given power to Local Governments to extend the operation of the Act to factories in which less than fifty but not less than twenty persons are simultaneously employed

"It will be seen that I have given notice of some amendments to be introduced into the Bill as amended These relate principally to two matters which were settled in the Select Committee, but which by an oversight were not incorporated in the revised draft The first is that rules made under the Act by Local Governments are to be made 'subject to the control of the Governor General in Council,' and the second that only such returns are to be called for as are required for the effectual working of the Act Both these suggestions were made by the Bengal Chamber of Commerce, and are supported by excellent reasons

"It has been urged upon the Government that the Bill is unnecessary, and that existing conditions are all that can be desired or required in the interests alike of employers and employed I am quite ready to admit that factory labour in India—and I have visited many factories not only in the neighbourhood of Calcutta but in other parts of the country—is not subject to the same disadvantages which too frequently beset it in Europe, but we have to legislate not only for well-managed factories but for those which are badly managed, and the stress of competition has unquestionably had a tendency to make employers in some cases more attentive to their own interests than to those of their work-people The duty of the Government is to secure for factory workers here that their work shall be carried on with a proper regard to their health and safety, and so as not to overtax their physical capacity Beyond this, the Bill does not go, and less would not in my humble judgment satisfy the exigencies of the case"

The Hon'ble MR. MACKAY said —

"My Lord, the Bill now before Your Excellency's Council was introduced as long ago as January, 1890, and a Select Committee was then appointed to consider and report upon its provisions, but the services of that Committee were not called into requisition by the hon'ble and learned member in charge of the Bill until the other day

"The Bill originally introduced into this Council was, I believe, based on the recommendations of the Bombay Factory Commission of 1884, but these, it is well known, did not go far enough to suit the people of Lancashire, who urged that Indian factory labour should be brought under rules suggested by a Conference held at Berlin at which India was not represented or, if she was represented, it was only in an indirect way by the British Delegate.

"Then to enquire into the representation made by the Bombay operatives we had Dr Lethbridge's Commission of 1890 appointed, and the recommendations of that Commission, which are characterized by common sense and moderation, had to be considered

"The result was that the Select Committee to which this Bill was referred had three sets of recommendations to guide them instead of the original one set, and the Bill now before Council is, therefore, in some respects different from the measure originally introduced

"I will not take up the time of hon'ble members by recounting the provisions of the law as it at present stands, or by instituting a comparison between the provisions of the Bill now before us and that originally introduced, but although I did not deem it necessary to dissent from the Report of the Select Committee,

or to join in the recommendation for delay made by two of my hon'ble colleagues, I must say that I consider the restrictions which will be placed both on employers and employed, if this Bill becomes law, are the utmost to which we should submit, and I sincerely hope that no attempt will be made to enhance them for many years to come

"The Bill provides for children being excluded from factories altogether until they are nine years of age, and keeps them at practically half-time work until they are fourteen The first of these provisions, I must confess, I see no objection to, and as regards the second, though it has been urged upon me that it goes too far, because in a tropical country such as India the human race arrives at maturity at a much earlier age than in temperate climes, and it may therefore often be a hardship to prevent a boy of thirteen from earning a full day's pay, still I did not think it necessary to press this point.

"As regards the restrictions which it is proposed to place upon women, I am glad the Government of India have agreed to an arrangement which will, I believe, prevent the weaker sex from being driven from factories by the stronger, while at the same time, by limiting the period of their labour to eleven hours a day, the possibility of an accusation that the factory laws of India permit women to be overworked will be removed It would be disastrous to many poor women and widows who now earn good livelihoods in Indian mills if an Act were to be passed which would have the effect of driving them from factory labour, and the probable evil effects of any such measure are by no means pleasant to contemplate

"It must be remembered that, with probably one-fourth part of the exertion demanded of her in an Indian mill, a woman can earn four times in a factory what she can earn in a field, and, as regards the relative hardships of the two conditions of labour, I feel sure if a Lancashire philanthropist had to choose between working on the roads under an April sun and tending a spinning-frame in the shelter of a factory, he would rapidly run from the road and make for the mill.

"As regards clause (*c*) of section 5B, I would like to say one word This clause was introduced with the object of giving power to Local Governments to exclude from sub-section (*1*), section 5B, factories such as those which the Berlin Conference recommended should be excluded I would have preferred to have had the classes of factories mentioned in the Bill, but it was explained that naming them might prove inconvenient, and that it was better to make the provision a general one I would like to state, however, that I understand and hope that the sub-section will be applied to jute and cotton presses, silk filatures, sugar factories and refineries, the rice-mills of Arakan and Burma, printing-presses, paper-factories and bakeries I would have been glad to have seen the word 'shall' used in this clause instead of 'may,' but it was said that this might land the Government in the High Court if they by any chance failed to apply the clause, and, though I did not think it necessary to protect the Government from the consequences of failing to do their duty, I did not press the point because it was explained to me by the hon'ble and learned member in charge of the Bill that 'may' in such cases is always directory, and that for all practical purposes it really means 'shall'.

"My Lord, no inconsiderable uneasiness has prevailed in this country for the past twelve months in connection with the proposed fresh factory legislation for India There has been what I might term a sense of insecurity caused by a feeling that there was a risk of the interests of India being sacrificed on the altar of English party politics, and that a measure might be forced on the Government of India which would be distinctly disadvantageous to the interests of the people of this country.

"It was remembered with apprehension that only a few years ago the import duties had been abolished to benefit the English manufacturer, and that they were shortly afterwards replaced by a direct tax upon income, entirely unsuited to the circumstances of this country, and it was feared that Lancashire influence and Oldham agitation might carry the day again In these circumstances, the action of the Government of India in connection with this proposed factory legislation has been watched with no little anxiety, but, although the limit to which

restrictions should go has certainly been reached in the Bill now before this Council, I am happy to say that I believe the measure on the whole will give general satisfaction throughout India, and at the same time it should effectually silence Lancashire for ever

"I consider the Government of India have fought our battle with valour, and at the same time with discretion, and, while by the measure before us they have provided in every respect sufficiently for the protection of the worker, they have declined to hamper or trammel with restrictions unsuited to this country the infant industries of India, and I am therefore prepared to support the Bill".

The Hon'ble MR NUGENT said —

"My Lord, the primary objects of the Bill now before this Council are, as I understand, the better regulation of the working of factories in British India and the improvement, where such is needed, of the conditions of work of the operatives. The Bill reported on by the Select Committee is not the Bill originally introduced by the Hon'ble Sir Andrew Scoble, forwarded to the Local Governments for opinion, and referred to a Select Committee of this Council It is practically a new measure, based partly on the original Bill, partly on proposals made by the Factory Commission appointed last year, and partly on the resolutions of the Berlin Conference The draft Bill as thus framed in the Legislative Department last month and placed before the Select Committee on the 2nd instant, and as now altered in certain respects by the Select Committee, has not been reported upon by the various Local Governments and commercial bodies, and indeed, as far as I am aware, was not even seen by them before the Bill and the Report were published in the Gazette of the 7th instant Their opinions were obtained on the original Bill as introduced some thirteen months ago, and on the Report of the Factory Commission, but this Bill goes in many respects beyond the original Bill, and in some beyond the proposals of the Commission Having regard, then, to the importance of this measure as affecting extensive and valuable industries in which millions of capital have been sunk and many thousands of hands are employed, and bearing in mind the circumstance that the measure has been already on the stocks for nearly fourteen months, and that an additional delay of a very few weeks in the launching of it would not therefore presumably be of vital consequence, I am respectfully of opinion that before the Bill is further proceeded with and becomes law the views of the different Local Governments and commercial bodies should be ascertained as regards at least those provisions in it which are entirely novel, and concerning which they had no previous intimation I cannot agree that those new provisions are unimportant What exactly is their degree of importance, and to what precise extent they will affect, for good or for evil, various Indian industries I cannot tell This is a point on which expert opinion is alone of material value Nor, although in the abstract they may commend themselves as fair and reasonable to me or any other hon'ble member of this Council who, like myself, has not a practical personal knowledge of the economy of factory labour and management, does it follow that they may not really greatly hamper the satisfactory working of a factory, or interfere prejudicially with the interests of the operatives themselves, or certain classes of them. On this question, too, the views of experts would be of value And, seeing how widely the circumstances of factories and factory labour differ, not only in the various Presidencies but also in different portions of the same Presidency or Province,—how, for instance, the circumstances in Calcutta are dissimilar from those which prevail in Bombay, and how again the circumstances in the City of Bombay differ from those which obtain in Gujarat and Khandesh,—it appears desirable that information should be procured as to the probable effect of the new provisions to which I allude before they are finally enacted Arrangements which may suit and fit in with the Calcutta system may prove impracticable in Bombay, and arrangements which could without inconvenience be introduced in Bombay may be found impossible in, say, Ahmedabad without completely revolutionising the scheme of factory labour there

"The present Factory Act applies only to factories employing one hundred or more hands Under this Bill all factories employing not less than fifty persons will be brought within the scope of the law, and it is left to the discretion of Local Governments to make the Act applicable to factories employing

less than fifty but not less than twenty persons The objection raised by some Local Governments to the compulsory application of the Act to all small factories employing only twenty hands or other limited number in excess of twenty is thus met It can hardly be contended that in any circumstances or in any locality a factory employing from fifty to one hundred hands is too small a concern to need supervision and control under the Act Indeed, these small concerns frequently stand in greater need of inspection and improvement than do the large factories. In Bombay it is considered most desirable that the Act should be applied to the little factories, such as flour and oil mills and cotton and wool cleaning factories, employing often only from twenty to thirty or forty persons, which are situated mainly in the native town, and are not unfrequently most defective in their sanitary arrangements, the fencing of the machinery and other respects

"One of the most important alterations which it is proposed to effect in the existing law by the Bill under consideration is that whereby the minimum age of children who may be employed in factories is raised from seven to nine years Under the present Act no child under the age of seven may be employed, and a child after attaining the age of twelve is, for the purposes of the Act, treated as being an adult In the Bill it is proposed to raise the minimum age to nine, and to regard as children boys and girls between the ages of twelve and fourteen This double modification in the age limits of child hands appears most advisable To my mind there can be little doubt that a mere infant of only seven years of age is physically unfit to work for hours daily in a mill, light as the labour may be. The life he leads, confined for hours in a mill-room with its close atmosphere and incessant rattle of machinery, must at that early age stunt his growth and enfeeble his constitution It is urged that if not employed in the mill and helping to earn his own living he would be strolling about the streets making mud-pies, and generally doing mischief, and at the same time be an unremunerative burden to his parents The answer, I think, is that, like all other little girls and boys of seven or eight years of age, the little Hindu or Muhammadan is much better employed in playing than in working The labour of life will begin for him quite early enough if he commences his daily toil in a mill when he has reached the more mature age of nine, and is materially bigger and stronger than he was a year or two before He may well be left to enjoy such dull pleasures as his childhood can afford until he is nine. Moreover, I believe that, even at present, in Bombay at least, few children under the age of nine are employed, as mill managers find by experience that little useful work can be obtained from such young children At nine an Indian child is well capable of performing the easy work assigned to him, but at seven or eight he is not, and employment at such an early age is likely to prove detrimental to his health and growth The proposed raising to fourteen of the line of delimitation between children and adults is, I think, a desirable step Precocious as is in some respects the Indian child, I do not consider that at twelve his frame is so set up and his strength and powers of endurance are so established that he can without injury to himself and without strain on his constitution—a strain likely to manifest itself in premature old age—work the full time hours of an adult man Whatever the law may have held, a boy or girl of twelve is *not* a grown man or woman He or she is still a child, and should only be allowed to do the work of a child When he reaches fourteen the case is different Then he can do the work of a man in a mill just as he would do a man's work were he engaged in his own fields or any other occupation This sudden alteration of the age limit of children from twelve to fourteen may, I fear, lead to hardships in some instances, as not a few persons between the ages of twelve and fourteen, now actually employed as adult hands and earning the wages of full grown adults, will find themselves thrown back into the category of children, with the result that both their hours of labour and their earnings will be seriously curtailed. This result seems, however, inevitable It would hardly perhaps be possible to declare that all persons over twelve but under fourteen now actually employed in mills should be specially exempted from the operation of the proposed provision, and to rule that it should apply only to persons under twelve not now serving in factories or who may hereafter be employed therein Fortunately, however, the number of persons affected by

the change in the legal limit of age will not, I think, be very large, and the pecuniary loss even to them will be but temporary

"The chief other additions to the existing law proposed in the Bill are the enforcement of absolute closure of all factories, save certain classes, on one day in seven, the restriction of the actual working hours of children to seven per diem, or in certain cases eight, the limitation of the actual working hours of women to eleven per diem, except where a longer period of work is specially sanctioned by the Governor General in Council, the compulsory grant of intervals of rest to women and children, and also to men where the set or shift system is not in operation, the prohibition of the employment of children between 8 P M and 5 P M, and a like prohibition in the case of women save where the shift system is maintained The compulsory closure for one day in the week of all factories except those exempted for special reasons is I think, a salutary measure Mill hands, like other human beings, require, and are the better for, a day of rest, a cessation from toil is as beneficial to their health and spirits—and in the long run therefore to their pockets—as it is to persons engaged in other avocations In Calcutta a weekly holiday is the custom, but in Bombay, which is perhaps more worldly and less richly endowed with sabbatical instincts and Scotch foremen and managers, it is the exception But it is as necessary and as expedient in Bombay and other places as it is in Calcutta, and, as it will tend to check over-production, it will in the end prove as beneficial to the mill-owners as to the mill-operative The power taken in the Bill to exempt certain classes of factories from the operation of the one day in seven closure clause will, I think, suffice to meet the strong and reasonable objections raised by the owners of sugar-refineries, certain descriptions of presses, silk-factories, &c, to the application of this clause to their industries The provision made in the Bill for a midday stoppage of work for half an hour for all hands in a factory not conducted on the shift system is so obviously desirable that no comment on it seems necessary Nor, I think, can any tenable objection be raised to the limit of seven hours, or as in the Bill in certain cases eight hours, of actual work fixed in the case of children The proposed interval of rest of half an hour seems unnecessary, and is declared by the Factory Commission to be not needed The insertion of a provision requiring this interval to be allowed will, I think, only serve to militate against the employment of children in factories, and is therefore disadvantageous rather than of advantage to them The omission, now proposed, of the clause enabling children to work in shifts for eight hours is, I think, to be deprecated

"The other proposed provisions I regard with greater doubt That eleven hours of actual work ordinarily constitute a sufficient daily task for a woman is probably the case, and I believe that as a matter of fact few women in Indian cotton and jute mills work longer, but it seems questionable whether in the interests of the women themselves it is advisable to draw a hard-and fast line limiting to a precise number of hours the time any woman may work in a day A woman paid by the piece, that is, by results, may occasionally wish to work beyond eleven hours, but under the proposed regulation this she would be unable to do If, however, a line is to be drawn, and a female adult hand is not to be permitted to exercise her own discretion, and to be a free agent in disposing of her own labour, then eleven hours of daily actual work would appear to be a reasonable limit, very nearly in accord with actual practice in the great majority of instances But in my opinion a much stronger objection exists to the proposed compulsory grant of intervals of rest, amounting in the aggregate to one-and-a-half hours per diem, to women actually employed for eleven hours This goes beyond the proposal contained in the original Bill, and also beyond the recommendations of the Factory Commission, and is founded on one of the resolutions of the Berlin Conference I am aware that the Bombay Mill owners' Association has expressed its willingness to accept it, but I am by no means sure that the Association has fully understood the question or realized what may be the result of this change in the law It is true that at present, under the easy-going discipline which prevails in an Indian mill, women, and indeed all the operatives, are allowed to leave their work for a few minutes at a time whenever they have occasion either to take food, to smoke, to have a talk, to rest awhile, or for any other purpose, and their casual absences from their looms,

their winding or their reeling probably amount in the aggregate to from an hour to an hour-and a-half daily The supervisors and managers do not object to these occasional absences if not too frequent and too protracted, and during her brief temporary absence the woman's work, if on a machine, is looked after by her mate But it will be quite a different matter when the grant of prescribed intervals of rest at fixed times is insisted upon and the labour in the mill is hampered by the enforced absence of a considerable proportion of the female hands during the working hours for fifteen or twenty or thirty minutes at a time. Moreover, so long an aggregate interval of rest seems uncalled for One hour daily is all that the original Bill proposed, and the Factory Commission reported that 'beyond the half hour in the middle of the day no other compulsory time for rest is required.' The one-and a-half hours' rest is now apparently to be given in India because the Berlin Conference, dealing with the question of female labour in wholly different circumstances and in another Continent, deemed that female factory hands in Europe ought to be allowed that amount of rest daily One result, I may point out, will be that in the Bombay Presidency at all events, and indeed in every part of India where artificial light is not used in factories,—and I believe it is only employed in Calcutta, and there only in some cotton-spinning mills,—during some of the winter months women will be unable to do eleven or even ten hours of actual work in the day This measure therefore, as curtailing their earnings, as interfering with their freedom of action and as necessitating the introduction of stricter discipline in mill-rooms, is likely to prove a source rather of harm than advantage to the persons it is nominally intended to benefit The prohibition of the employment of children at night is clearly advisable for the due protection of their health, but I fail to perceive any adequate reason for preventing women from working in the evening and at night by artificial light, provided always that the number of hours for which they are actually worked in the twenty-four does not exceed the maximum number permissible by law It is of course impossible for any woman to work all night and also all day If she is engaged in a factory all day, she cannot labour also throughout the night, but, seeing that if given her option she probably would prefer during the hot season to work by night and sleep by day, I cannot understand why she should be precluded by law from acting according to her own inclinations and convenience There is nothing inherently wrong or unhealthy in night work As previously remarked, very few jute or cotton mills are worked after dark in India, but in cotton-presses and ginning-factories in the Mufassal, which are worked only for a few months in the year, work has often to be carried on day and night to enable it to be accomplished in time, and in such instances the employment of women at night is essential, if they are to be employed at all

"I greatly fear, my Lord, that the conditions proposed to be attached by the Bill now before Council to the employment in factories of women and children, combined with the apprehension that this measure is only a prelude to the imposition of further restrictions, will eventually and at no distant date bring about a result much to be deprecated That result is the exclusion of all women and nearly all children from employment in any factory—certainly from employment on moving machinery. This is not a view held by me alone It is shared partially at least by the members of the Factory Commission, who state—'If the hours of labour are limited to eleven for women working with moving machinery, we are convinced that without any exception these operatives will be replaced by male adult operatives or half-time children The law supposed to be passed for their benefit will inflict serious permanent injury on these skilled mill-hands, and deprive them of the chance of earning a living at these factories' This seems to me a very grave matter The substitution of men for women will probably cause the mill-owners some slight additional expense, but this is not a subject of very great consequence. But this new legislation will be a cause of much evil and suffering if—as I fear it is only too likely to do—it drives thousands of industrious and deserving Native women out of the mills, where for years they have been thriving and earning far higher wages than any they could obtain by any other form of labour, and leaves them destitute and without occupation Dwellers now in towns, they have learnt a new and forgotten their old trades, they cannot dig, to beg they are ashamed, their

livelihood will be lost, and the means of their families, to which they so largely contributed by their labour, will be vastly reduced Much misery and great distress will ensue, and a law nominally devised to be a blessing to the Indian female and child operatives will prove to them to be a curse These only too probable results can hardly be regarded with any degree of satisfaction The proposals contained in this Bill, to which the greatest objection can in my humble opinion be taken as being those most calculated to produce this disastrous result, are chiefly based on the resolutions of the Berlin Conference I would wish to speak with all due respect of that Conference and the gentlemen who composed it, but I cannot refrain from pointing out that to the best of my belief there was no representative of India at the Conference, and, as far as I am aware, no gentleman who attended it had any practical knowledge of this country, its industries, and its conditions of labour The conclusions of a body of experts conversant with European factory life, work and problems are naturally entitled to the greatest weight in all matters connected with factory administration in Europe, but that they are of equal value when it comes to dealing with questions of factory economy and labour in Asia, where the circumstances differ in *toto cælo* from those obtaining in Great Britain, France, Germany, Belgium and other European countries, I am not prepared to admit No comparison can be instituted between the habits, modes of life, standards of comfort, physical and mental powers, and circumstances of existence of an English mill-hand and an Indian operative They are in all respects utterly dissimilar Nor, again, is an English factory, with its strict discipline, formal rules strictly enforced and carefully obeyed, fixed hours, and its less numerous but more skilled and highly trained operatives, to be treated as being on the same footing as an Indian mill with its lax and easy going discipline, its absence of strict methods, its lighter labour, and its multitude of, for the most part, small-sized, half-clad and uneducated hands The two stand on entirely different levels It is also necessary to bear in mind the immense difference in the quality of English and that of Indian labour An English factory-girl does the work which in India it requires two or three male or three female adult operatives to perform A cotton-factory which in England would employ one hundred hands would in India require three hundred hands Of the hands, 75 per cent would in England be women, in India the percentage of women would be below 60 Roughly speaking, therefore, an Indian female operative does about one-third of the amount of work which an English female operative performs, and the labour of the former, though lasting over a large number of hours, is distinctly light An idea would seem to prevail in some quarters in England that the Indian operatives are cruelly overworked and miserably underpaid creatures, the slaves practically of rapacious European, and still more heartless and extortionate Native, mill-owners A more erroneous and unfounded theory than this it is impossible to conceive The Indian mill-hands are well paid, well treated and moderately worked Their work is light, pleasant and highly paid as compared with that of their less fortunate brethren employed as coolies, agricultural labourers, or on roads, railways or public works The woman who in a mill can easily earn under shelter, in an airy, commodious building, in what for her is luxury, her six annas or upwards a day, and has what is practically permanent employment, is infinitely better off in every way than she would be in her native village toiling in the fields, at times in heavy rain, at others under a blazing sun deeming herself lucky if she gained a few coppers by selling for an anna or two a heavy head load of grass or a bundle of firewood which it took her hours to collect, and which then she had perhaps to carry for miles to the nearest market town, or considering herself favoured by fortune if she secured occupation for a fortnight as a coolie on a road-making or road-repairing job, and was paid three annas for a long day spent in carrying baskets full of earth or metal To women of her class—and they constitute a very large proportion of the female population of this country—employment in a mill is by far the best and most remunerative occupation open, and this fact they fully recognize Great consequently is the competition to secure engagements in mills, and the supply of candidates for employment always largely exceeds the demand

"The interests of the Indian operatives, their health and happiness, are, I think, sufficiently safeguarded, but we are also bound, I respectfully submit,

to consider the interests and well-being of another and important class not represented on or before the Factory Commission, and that is the owners of factories who, with much enterprise, at no small risk and by the outlay of millions sterling, have created and fostered in this country new industries, have made immense additions to the wealth of India, have introduced fresh manufactures, established cotton, jute and wool mills and other factories at all large centres over this great Continent, and have provided profitable and remunerative occupation for the vast numbers of their hard-working, industrious and in the main at present prosperous and contented employés They have succeeded in some respects and in some branches they have driven their European competitors out of the field, and in my humble opinion it would be an unfair and an impolitic measure to handicap them too heavily because they have won the race and to impose directly or indirectly on them burdensome restrictions not demanded by the circumstances of labour in this country, to enable their rivals from across the sea to recover wholly or in part the trade which has passed away from them The Indian mill-owners, I submit, possess as strong a claim to the favourable consideration and the protection of the Indian Government as does any other class of its subjects They have deserved well of the republic, they have started and perfected new industries, they have supplied employment to thousands of persons who, owing to the increase of population, would otherwise have experienced serious difficulty in earning a livelihood, and, speaking as regards the Bombay Presidency, I may say that they have thus, in furnishing occupation for the surplus population of the coast districts and Gujarat, averted what might have been a grave agrarian question, and which may yet become one I am thoroughly and heartily in favour of all measures which are or have been found to be really requisite for the due protection of the Indian operative from excessive demands on his health, strength and stamina I would most strongly support the adoption of any steps having as their true aim and actual result the prevention of overworking of the Indian mill-hands But we should not, I submit, go beyond the real necessities of the case and impose by legislation restrictions on labour in this country, not called for by the circumstances of that labour, not demanded by either the employers or employed, and deprecated by both We should, I think, protect the Indian operative within all reasonable limits, but we should not protect out of existence him and the industry which is his livelihood, nor should the protection of the Indian mill-hand be converted into a device for the protection of the British manufacturer against the Indian mill owner

"True and disinterested philanthropy is a specially estimable virtue, but when we find the English manufacturer selecting as the objects for the exercise of his spirit of benevolence men of other race, creed and hue who happen at the same time to be the employés of that manufacturer's most dangerous and successful competitors, when we see him urging the introduction of measures for the supposed amelioration of the condition of those employés calculated seriously to affect the industry of his rivals, it is not perhaps entirely unnatural to feel some suspicion whether the philanthropy thus displayed is altogether genuine and wholly unselfish But the Indian operative, though in happy ignorance of Latin and Greek, ancient history and mythology, is sufficiently shrewd and sagacious, I think, to distrust the gifts thus offered him by the Greeks

"Those of us who in India converse freely with Natives and read attentively the Native Press cannot fail to observe that a belief obtains that, when the interests, commercial and other, of England clash with those of this country, the interests of India are subordinated to those of England This belief is, I fear, rapidly spreading, being fostered and stimulated by writers in the Native papers and other persons in a position to influence the comparatively uneducated masses, and I cannot but think that this notion that India is not being justly dealt with by England when purely English interests are at stake may eventually prove a source of political danger I do not for a moment say that this belief is well founded What I do say is that it exists and is increasing, and I should extremely regret to see any measure adopted which might furnish even a colourable pretext for holding it to be true In my humble opinion there can be no doubt whatever that legislative enactments ostensibly for the amelioration of the condition of factory operatives in India, but in reality hampering their employ-

ment and thus prejudicially affecting both them and the industries of this country, whether passed by the British Houses of Parliament or by Your Excellency's Council, would greatly encourage the belief to which I refer, and the confidence of the people of India in the impartiality and beneficence of the British Government would receive a severe shock if the legislation regarding Indian mills and factories were imagined to be dictated or thought to be inspired by the manufacturers and manufacturing classes of Lancashire and Yorkshire"

The Hon'ble MR EVANS said —

"It may be that on general principles the Hon'ble Mr Nugent is right, that the Bill placed before the Select Committee on the 7th of March was so different from the former Bill and from the Report of either of the Commissions that it ought, under ordinary circumstances, to have been sent out for the report of the various Local Governments before being passed by this Council

"But the circumstances are peculiar, and, as the Hon'ble Mr Mackay, who is himself a good judge in the matter and has had opportunities of consulting not only the Calcutta mercantile community but merchants in other parts of India, is satisfied that, after the alteration made in the Select Committee, the Bill will not seriously hamper or injure either the operatives or the manufacturers, I agree with him that it is better to pass it than to keep the matter open longer

"It is with great satisfaction that I have come to this conclusion

"This Bill has created a very uneasy feeling in the country It was rumoured that there was a strong and hostile force at work—a force not animated by any desire to benefit either operatives or manufacturers It was feared that this force had dominated the powers that be in England, and that the Government of India might possibly be in the position of a hypnotised patient acting on a suggestion

"These fears were increased when it was found that the effect of one of the sections of the Bill laid before the Select Committee, which was borrowed direct from the Berlin Conference rules,—rules which were intended for Europeans only,—was to prevent women working at night in the tropics after 7 o'clock in the evening This could not have emanated from an Indian source It was absurd People began to wonder whether the Commander-in Chief would be allowed this year to commit the inhumanity of marching his soldiers at night in the hot weather when the brilliant light of a May sun was available

"The Government of India, however, has justified its old traditions and the good opinion of its friends It has accepted modifications calculated to render the Berlin rules more or less workable in the country, and, while protecting the operatives to the very furthest point which was possible without injuring them, has not been insensible to the interest of the manufacturers

"There seemed every prospect at one time of very great friction over the Bill between Government and the mercantile community supported by public opinion, Native and European, throughout India Such a struggle would have been a calamity to both parties, and not least to the Government

"Though the Bill still contains matters that might well be dispensed with, I agree with the Hon'ble Mr Mackay that it is best that it should be passed into law and the controversy closed, and I think both the Government and the mercantile community are to be congratulated on the result"

The Hon'ble MR BLISS said —

"I wish to explain my inability to entirely concur in the Report of the Select Committee on this Bill

"Material modifications have been made in the Bill since it was introduced in January, 1890, by my hon'ble friend Sir Andrew Scoble Many of these changes are in accord with the recommendations of the Indian Factory Commission which reported in November last, and have been generally approved The Report of that Commission has, at all events, been before the Indian manufacturing public for a sufficient length of time for those interested to learn what was likely to be done, and to put forward such objections to the Commission's

proposals as they wished to be considered Personally, I agree almost entirely with those of the Commission's recommendations which have been embodied in the Bill Indeed, I wish that more of them had been adopted, for I regret that it has not been found possible to make some concession with regard to children over twelve years of age who are now working full time, or to exempt from the eleven hours' rule women who are now working for the same number of hours as the male operatives in certain mills, principally in Ahmedabad I fear that the forebodings of the Commission with regard to these female operatives may be justified, and that a measure which is designed to benefit them may prove their ruin by causing mill-owners to dispense with their services and to employ in their stead male operatives, on the length of whose hours of labour there will be no legislative restriction Probably these women, before the mills were started in which they are employed, were in the habit of working all day long in the sun as coolies carrying burdens or in agricultural field-work I cannot therefore think that any harm would have been done by leaving them to work what hours they pleased at the mill-work to which they are accustomed Their employment on good wages has, no doubt, given them new wants and a higher standard of comfort, and they will have no cause to thank this Council if the result of this legislation should be to deprive them of the chance of work, or to relegate them to a lower grade in the ranks of industry

"But the Bill goes beyond the recommendation of the Indian Factory Commission in one particular which, it seems to me, may possibly be of very great importance This is in the requirement that an interval or intervals of rest, amounting in the whole to one hour and a half in the full working day, shall be allowed to all female operatives This is an entirely new provision, which was not considered by the Commission, and on which the persons interested have had no opportunity of expressing their views It follows a recommendation of the Berlin Conference But the protocols of the Berlin Conference have never been before the public of this country in such a way as to invite attention or to raise a suspicion that their essence would be incorporated in the factory law of India, nor would it spontaneously occur to any person who is acquainted with the conditions of Indian labour that rules and regulations which are applicable to European factories would necessarily be of advantage to operatives in this country Take, for example, the Berlin rule that night work shall be prohibited in the case of women, to which my hon'ble friend Mr Evans has drawn attention The European idea of night is that it is a dark and cold and dreary time when every one who can had much better go to bed The Indian idea is that it is a cool and pleasant time, when all work, which does not require a better light than can be easily and cheaply afforded, can best be done

"Now, with regard to the one-and-a-half hours' rest prescribed for women one-half hour of this will be common to all persons employed in factories There remains one hour, by which period the women's work-day will be shorter than the men's, and the question is, how far will this additional restriction upon female labour disorganize operations in factories and intensify the evil effects, predicted by the Indian Factory Commission, of the eleven hours' rule, and drive women out of employment This is a question which I am not competent to answer I gather from what my hon'ble friend Mr Mackay has said that the rule will not operate injuriously in Bengal This is because factories in Bengal work by shifts It is also the case that the Bombay Mill owners Association has given its opinion that the rule will do no harm there But the meaning of this may only be that the rule will not injure the mill-owners, because, as the Commission learned had been determined at Ahmedabad, they may have made arrangements to dispense with female tenders of moving machinery and to employ only men I should like to have heard more of the grounds of this opinion and to have learned the views of the female operatives themselves as to the way in which the change would affect them Then, again, important though the mills of Bengal and Bombay are, those Provinces are happily not the only homes in India of manufacturing industries There are large factories in Cawnpore and, I believe, in the Punjab, and in Madras not a few mills have been started of recent years, which afford regular and well-paid employment to numbers of persons who previously earned a scanty and precarious livelihood as common labourers. What is the opinion in these places of this new rule? Of

the factories in the Madras Presidency, one is at Tuticorin and one at Papanassam in the Tinnevelly district, respectively six and seven days' post from Calcutta. What sort of chance have the proprietors and operatives of these distant factories had of considering this Bill, which was published in the Gazette of India on the 7th instant, and of submitting their views upon it? None whatever Even if subscribers to the Gazette of India, they can hardly have had as much as one clear day in which to consider the effect of this new provision of law on the industry by which they earn their bread, and to make such representations to this Council as they thought necessary to guard their interests I venture to think that it is very hard upon such persons that this Bill should have been taken up to-day, and that considering the length of time that has already elapsed since this Bill was introduced, and that it is not proposed to bring it into operation until the 1st of next January, some further time might have been allowed to persons interested in which to think the subject out and address to the Council such objections as they thought fit

"I regret, my Lord, to detain the Council further, but I wish also to draw attention to the general question of factory legislation in this country It will not be denied that in this matter the impulse is not of indigenous origin, but comes from England, nor, I fear, am I guilty of an injustice to some of those who profess an anxiety to save the Indian operative from the oppressions of alien taskmasters, and from the effects of confinement and overwork, if I suggest that, in some cases, the motive that underlies, or at least accompanies, the impulse is the hope that restrictions imposed on Indian factory labour may tend to the profit of the mill-owners and operatives of Lancashire No doubt, both in the case of such persons and in that of the persons who advocate Indian factory legislation on purely philanthropic grounds and with no thought of self-interest, there is the densest ignorance of the real conditions of the case Both classes regard the Indian operative as almost a slave, forced by hunger to labour from dawn to sunset for a miserable pittance, the inhabitant of a squalid hovel, bare of furniture and of every household convenience But in truth his ways are not as their ways His standard of comparison is with the coolie or with the agricultural labourer, who works all day for a smaller—generally much smaller—wage, without protection from the sun in the hot weather or from the rain in the monsoon He neither needs household furniture, nor would know what to do with it if he had it All these things they do not understand They forget, or do not know, that the Indian mill-hand gets double the pay, with no more work, of his brother who ploughs the ancestral fields, that while at work he takes things so easily, and rests so often, that an Indian mill employs nearly three times as many hands as an English mill for the same outturn of work, and that every two or three years he takes a good long holiday and rests himself in the distant village in which he was born If they knew these things, I think their course might be different They might see that the best thing they could do for the Indian operative would be to let him alone But the English ignorance of all things Indian is extraordinary It will be most difficult, and an affair of years, to bring home to the minds of people in England that the conditions of labour in this country are quite different from the conditions of labour in Europe, that the desire of the Indian operative is rather to work longer hours than shorter, if so be he can earn more money by doing so, that he is naturally, probably because of the climate, one of the least likely of mankind to injure his health by doing more work than is good for him, in short, that the conclusions arrived at at Berlin in the interest of European operatives are by no means necessarily applicable in India It was, therefore, with alarm that I read the terms of the question put in the House of Commons by Mr Maclean, the member for Oldham, whether the provisions of this Bill would include as a minimum the rules adopted at the International Labour Conference of Berlin regarding age, hours of labour and hours of rest and refreshment My Lord, I venture to think that this is a matter on which there should be a very clear understanding The use of the words 'as a minimum' foreshadows an attempt to force upon the manufacturing industries of India restrictions which are absolutely unnecessary for the protection of the operatives and the effect of which must be the serious injury, if not the extinction, of the works to which they are applied. The present situation

of India in this respect appears to me to be ominously like that of Ireland at the end of the seventeenth century In both cases we have a subject agricultural country seeking to establish manufactures which will compete with the manufactures of the country which has subjected it Let us hope that the parallel may not be carried further, and that England may not bring discredit upon herself by suppressing the cotton and jute industries of India as she suppressed the woollen industries of Ireland So far as this Council can make its voice heard, I trust that it will give no uncertain sound, but will maintain, not that the rules of the Berlin Conference are to be enacted as a minimum, but that this Bill embodies the extreme restrictions which justice will permit to be imposed on the manufacturing industries of India "

The Hon'ble MR NULKAR said —

"Perhaps some explanation is due from me as to why I refrained from joining the three hon'ble members of the Select Committee who suggest re-publication of the Bill as now amended by that Committee before it was taken up for final consideration

"It has been before this Council for over a year, and the unofficial public do not know the exact length of time during which it was undergoing the necessary process of departmental incubation A strong belief is, however, entertained by the general public in India that the selfishness of the cotton-spinning electoral bodies of England have had a more potent voice in imposing this measure on India than any actually proved necessity for some at least of the stringent provisions it contains I suppose that the English electors expect India to believe that their feelings of humanity are shocked when they imagine the extent of hardship to which the Indian factory hands may possibly be subjected by their employers A speedy removal of these supposed grievances is according to those philanthropists, their sole object in moving in the matter They also possibly believe that they have given India a satisfactory proof of this disinterestedness of theirs on behalf of the poor of India by successfully working for the abolition of the cotton-duties a few years ago, and thereby compelling the Government of India to enhance the salt-duty to make up the financial deficit They probably hold that the Indian masses ought to cover their nakedness to a larger extent than they care to do with cheaper material, and to meet any extra expense of it by willingly foregoing the necessary diminution of their daily allowance of salt The masses, however, are an ungrateful lot They would cry to be saved from such disinterested friends, and would rather prefer, barbarians as they are, to have cheaper salt and less clothing Some hon'ble members may perhaps be in possession of facts to rebut this universal complaint, from an official point of view A more satisfactory course would be to publish unreservedly the entire official correspondence, including telegrams, on the subject of this Bill, between India and England, and to let the public judge and solve their doubts on the subject—a subject which, I may assure the Council, has been the cause of not a little irritation of feeling throughout India

"If the Indian factory hands require relief and protection, the Local Governments, under the general advice and control of the Supreme Government, are the best judges to devise proper remedies suited to local circumstances Under such able advocates of the labouring classes as Mr Lokhanday, who usefully presides over the Bombay Factory Hands Association, the voice of the factory hands is by no means unheard or uncared for by Local Governments, who have always shown every willingness to relieve their legitimate grievances, and can dispense with officious pressure from competing English capitalists.

"Without directing my criticism against any particular section of the Bill, which certainly contains several hair-splitting provisions, the actual necessity for each of which has not been clearly demonstrated, I must lodge a protest at the attempt which appears to have been made by Parliament through the India Office to force on India some of the conclusions of the Berlin Conference, which had exclusive reference to European conditions, and in arriving at which Indian interests had not been properly represented

"I think that this is one of those subjects which ought to be left entirely

to Local Governments to deal with, on general principles laid down for their guidance, without foreign intervention I do not, however, deny that, so far as the public can judge, India owes a debt of gratitude to this Government for doing its duty by manfully taking a firm stand to guard its industrial interests against unusual odds

"The immediate consideration which weighed with me in not offering any objection to the passing of the Bill now was the reasonable apprehension that the fast approaching general election might possibly lead to a worse measure of interference with the infantile Indian industry, and I thought it wiser to pass the Bill in this session, and thereby save India from the possibility of a worse calamity, though the Bill contains provisions on which it would have been advantageous to have obtained further opinion of competent judges"

The Hon'ble MR HUTCHINS said —

"A good deal has been said by hon'ble members on the opposite side of the table as to the iniquity of interfering with Indian factories in the interests of English manufacturers and in deprecation of any Parliamentary action or resolution based on representations made by gentlemen who are either prejudiced by personal motives or at best have a very imperfect acquaintance with the actual state of things in this country Now, I may say at once that I do not propose to offer any remarks in vindication of those who wish to impose injudicious and unnecessary restrictions upon Indian trade Whether they are actuated by a desire to promote their own interests or those of their constituents, or by genuine though misplaced philanthropy, their endeavours can only be described as mischievous To that extent, my Lord, I have a great deal of sympathy with my hon'ble friends, and I trust that this discussion may not be without effect in checking the mischief at which their remarks are aimed But what I would venture to contend is that, however reasonable and true those remarks may be in the abstract, they are hardly pertinent to the only question which is now before us, namely, whether the Bill now on the table should be taken into consideration with a view to its being amended and passed I confidently assert that the Government of India would never consent to promote a Bill which would involve the sacrifice of the true interests of Indian manufactures, or of the persons engaged in those industries, whether as mill-owners or operatives Our sole desire is to do what is best for India, and quite independently of any outside pressure we consider that this Bill is in itself good for India We have long considered it necessary that the Factory Act should be amended in several respects, and having once taken its amendment in hand our aim has been to provide a law of a simple and easily intelligible character, which will secure adequate protection for women and children according to the most approved standards, while at the same time it will do something for the amelioration of the conditions of factory labour in general The Secretary of State also holds the same views He has repeatedly asserted that the health of women and children, and the safety of operatives generally, must be the sole basis of all restrictive legislation, and that the question of the protection of English manufacturers against their Indian competitors cannot be allowed to enter into the matter at all My Lord, I contend on that simple principle alone that this Bill is one which ought to be passed, and I venture to think that my hon'ble friends' remarks are only pertinent as showing that it is likely to be examined by hostile critics It is not for that reason however that I ask them to pass it, but because it is in itself a fair and reasonable measure, because it will go far to put factories on a satisfactory footing, and because, if it may not have absolute finality, it is likely at least to endure for several years to come

"A good deal has been said about the Berlin Conference and the inapplicability of its resolutions to this country, where the wants and conditions of the labourers differ very widely from those of European operatives, where the work is unquestionably much less severe, and where the struggle between capital and labour can hardly be said to have commenced, or at all events has not reached an acute stage I grant at once that the Conference was not authorized to pass resolutions which should apply to India, and that their conclusions do not in any way bind us I grant too that the members of that Conference knew nothing, or very

little, of the real conditions of India There is, however, one thing that they certainly did know something of, and that is the number of hours of work which women and children can bear without immediate or ultimate injury, and the intervals of rest necessary to enable them to endure such labour On these points, making a slight allowance for earlier maturity, there cannot be any very great difference between Natives of India and Natives of European countries, and the Berlin resolutions seem therefore to be entitled to great weight It is true that work in Indian mills is less severe, but surely the main reason why it is less severe is that spells of rest are freely taken There is, however, no essential distinction between voluntary intervals and intervals secured by Statute The point is that, voluntary or involuntary, they are necessary to health The Hon'ble Messrs Bliss and Nugent have both pointed out that Native women often work all day in the fields or on other exhausting labour, but they do not do this every day, nor are they liable to fines or other penalty for absenting themselves, as is the rule in many factories While then I would not recommend that any of the resolutions should be literally or indiscriminately followed in every respect, I do think that the gentlemen who met at Berlin are entitled to our gratitude for having given us some sort of a standard by which we can frame a sound enactment which may be expected to stand hostile criticism and to have some measure of permanency

"Coming now to the specific provisions of the Bill, I wish first to express my gratification that it has secured the support of the Hon'ble Mr. Mackay I can truly say that his practical knowledge was invaluable to the Select Committee, and but for his moderation and good sense we should hardly have been able to report a Bill so generally satisfactory as I claim this to be With regard to what my hon'ble friend has said about the age of thirteen, I submit that the recent Commission has given very excellent reasons, on the assumption that there must be a hard and-fast line at which a child will at one bound step into the ranks of adults, for not fixing that age below fourteen

"The Hon'ble Mr Evans has also agreed that it is better to pass the Bill as it stands

"The Hon'ble Mr Nugent signed the Report in token of his personal approval of the Bill as it stands He stated, however, that in his opinion it ought not to be passed 'until the various Local Governments and commercial and manufacturing bodies had been allowed a further opportunity of expressing their views concerning the new and important provisions embodied in it' He has expressed himself as still favourable to nearly all our amendments of the present law, but he seems now to entertain serious doubts on two or three points He has not proposed any amendments on his own account

"The Hon'ble Mr Bliss also signed the Report subject to the same single reservation I gather from his speech that he is still prepared on the whole to accept the Bill, though he entertains some slight misgivings as to the effect of some of the provisions.

"The Hon'ble Mr Nulkar has raised no objection to the Bill being proceeded with

"My Lord, I hardly expected to have to defend any of our specific recommendations against the criticisms of any of those gentlemen who had signed the Report Nevertheless I welcome this modified form of opposition, because it gives me occasion to go somewhat minutely into those parts of the Bill upon which the public will probably wish for some explanation. What then are the provisions to which exception has been taken? I gather from what has been said that there are only three upon which any stress is laid

"The first is the provision that neither woman nor child shall work in a factory between 8 at night and 5 in the morning No objection is made to the particular hours, but I gather that at least two hon'ble members would wish women to be perfectly free to work all night by artificial light Now, as a matter of fact, if my information is correct and if I have not got confused over the enormous mass of reports already received to which two of my hon'ble friends are so anxious to add yet a further instalment, no children now work by artificial light, and I think most of us will agree that it is better not to allow them

to commence the practice Our Commissioners certainly seemed to think so, for at page 7 of their Report they refer with apparent approval to the probability that children would be prohibited from working by artificial light It thus appears that the matter *has* to some extent been suggested to Local Governments, though they have not chosen to notice it I think too that no women work at night except in a very few factories managed on the shift system, and we have made an express exception in favour of places where that system is adopted In the factories in question I understand that the work must go on continuously day and night, and the hours of labour are far below our maximum, I believe they do not exceed eight It is not alleged that either the Madras or the Bombay Government, or indeed any one else, has either by letter or telegram made any objection to this section of the Bill, although my hon'ble friends' dissent, or qualified assent, must certainly have attracted the attention of their respective Governments It is true that the Gazette of India could not reach such a place as Tuticorin, referred to by the Hon'ble Mr Bliss, under seven or eight days, but the main provisions of this Bill were telegraphed all over the country immediately after its publication.

"Then there are the provisions for the protection of women The first remark which I have to make here is that the Bill introduced fifteen months ago fixed the maximum hours of labour for women, as now, at eleven, and provided that they should have rest for at least an hour These points had been determined long before the appointment of Dr Lethbridge's Commission and long even before the Berlin Conference They cannot therefore be said to be novel And then let us see who are the women affected by them They work principally in the jute and cotton mills But the jute-mills are worked by shifts, and under the shift system not only are the hours of labour less than eleven, but there can be no difficulty in arranging an intermediate rest Of the female cotton operatives, as many as 80 per cent are not employed with moving machinery, and can therefore choose their own hours These, as the Commissioners testify, 'can and do take the necessary rests' What remain are the 20 per cent employed with machinery in cotton-mills and perhaps a somewhat similar percentage in a very few less important industries

"Now, the limit of eleven hours has been confirmed by the Report of the Commissioners, and there has been such a consensus of opinion with regard to it that I may take it as unanimously agreed to The only dissentients are such irreconcilables as the Calcutta Trades Association, which declares it to be a 'fatal error in any way to restrict the wage earning capacity of a family' If that doctrine is correct, I need hardly say that factory legislation throughout the world has been a mistake from first to last In supporting this limit it is true that the Commissioners, or a majority of them, made one reservation They feared it might lead to the Ahmedabad workwomen being summarily discarded, and they therefore wished Government to exempt those women individually as well as others similarly situated Now, they based this proposal on a saving clause adopted at the Berlin Conference upon the motion of the Italian Delegate, and they make the following quotation from that Delegate's speech —

'If the restrictions proposed for limiting the employment of women in different *industries* are too absolute, a result will be reached entirely opposed to that which is desired, and, instead of bettering the condition of numerous classes, a very serious sacrifice will be imposed on them'

"The resolution carried was that exception be allowed for certain *industries*, and that is the principle adopted in our Bill, as will be further emphasized in one of the amendments which the hon'ble member in charge is about to propose. I can understand an exception in favour of certain classes of work which are not exhausting and yet must be fairly continuous, but I do not understand how we could logically refuse to protect individuals simply because they have not been protected heretofore This remark I think meets the case of those children whom the Hon'ble Mr Bliss seems to wish to exempt I would recall to his recollection that the Select Committee considered the point and reluctantly but unanimously decided that individual exception could not be permitted

'Next, as to the intervals of rest. The Bill in its present shape has raised the aggregate period from 1 to 1½ hours. This question of these intervals, I may

observe, was not referred to the Commission at all We regarded that as settled, as in our opinion it stands to reason that no woman should be allowed to work as much as eleven hours day after day without intervals of some considerable duration The one hour's break has been before Local Governments for a long time,—more than a year, but I admit that the enlarged proposal is novel I think, however, that it may be supported on many grounds, and I still adhere to the opinion that there is no real need for a further reference as to the extra half hour That it is the standard adopted by the Berlin Conference is perhaps a small matter we are not bound to take their estimate if we do not find it a reasonable one for India But let us see why our own Commissioners declined to recommend any intervals of rest—a point upon which, as I have said, they were never consulted They seem to have had two reasons At page 3 they argue from the case of children that, outside the shift system, hands could only be employed in one or other of two classes, either as full-timers or as half timers They also referred to the Ahmedabad operatives, of whom I shall have something to say presently Now, the case of children is really very different from that which we are considering Their hours were limited to nine, which is as it were just half way between full time and half time I can understand such a period as that leading to many practical inconveniences But our proposal for women was eleven hours of work with one for rest, or very nearly full time, and obviously the nearer we can bring their hours up to full time the more likely they are to be continued in employment Now, as Sir Andrew Scoble has shown, 11 hours of work plus 1½ of rest, or 12½ hours in all, is as nearly as possible equivalent to a full average working day Ordinarily speaking, the women employed with moving machinery —and we need not consider any others—can come with the men at daylight and go with the men at dusk, and all that will be necessary will be to make some arrangement by which in rotation or otherwise they can take their appointed rests

"I pass on now to the case of the Ahmedabad workwomen whom the Commissioners thought would probably be dismissed They base this apprehension, it must be noted, not on the proposal to give intervals of rest, but on the fact that the hours of actual employment are to be limited to eleven But I think I have made it clear that this limitation is almost universally accepted, and I have endeavoured to show further that the 1½ hours of rest, by bringing up the whole employment to what I may roughly describe as full time, is likely to better these women's chances of being kept on At all events, it will not diminish those chances, as Dr Lethbridge himself has assured the Government of India The Commissioners describe the Ahmedabad system as follows —

'Each machine has a woman and a boy or man to look after it * * * With two operatives working on one machine it is nearly always possible for each of them to take frequent spells of rest'

"What then is there to prevent the woman's joriwala or work-fellow from taking charge of the machine during her appointed periods of rest? He does so already at the odd times that she chooses to go out or take a spell of rest how will the condition be changed by the simple fact that such intervals are arranged beforehand and notified in the work-room? I had the advantage of discussing this subject with Dr. Lethbridge some weeks ago, before the Select Committee met and I certainly came to the conclusion—and my hon'ble colleague Sir Andrew Scoble, who was present, shared my conclusion—that there was very little chance of the threatened dismissal of these women being really carried into execution. I am glad to find now that this seems to be the view also of so excellent an authority as the Hon'ble Mr Mackay.

"The Report (section 62) describes the employer, Mr Rungchorelal Chotoolall, as a very philanthropic gentleman, but this of course is a matter of business, and I rely on his self-interest rather than his philanthropy These women were described to me as well trained and exceedingly useful If so, I can conceive no possible reason why they should be turned adrift simply because their hours of relaxation have to be fixed beforehand As a matter of fact they will in relation to the men be exactly in the same position as the original Bill would have placed them, for the extra half hour has been given to male and female operatives alike

"And what I have been saying about Ahmedabad applies almost as strongly to other factories also Employers are described as '*generally* liberal' about spells of rest, and not only women but men also 'go out frequently for five or ten minutes at a time' Allowing half an hour at noon, when the machinery will be stopped, the hours proposed in this Bill will give a woman six hours before noon and six in the afternoon, each spell including half an hour of rest, which works out to just five minutes in each hour I understand both from the Hon'ble Mr Mackay and from the Commission's Report that this is about what is in practice allowed already in well-conducted establishments. Of course we are not legislating for such mills we should be only too glad to leave them alone the reason why we have to frame a law is to control the worse class of factories, where the employer is neither liberal nor considerate In the good mills therefore we shall merely be maintaining the actual practice, while we shall compel the others to work up to the same reasonable standard It has been said that the women themselves do not desire this, and certainly most of the witnesses seem to have been more impressed with a fear that they would be discharged than by any hope that their position might possibly be ameliorated But Mr Lokhanday, the President of the Bombay Mill Hands Association, did earnestly beg for this boon on their behalf His demand, it is true, was for one hour only, but this was calculated on a working day of ten hours instead of eleven

"Finally my hon'ble friend Mr Mackay has informed us that both the Calcutta and the Bombay mill-owners, on whose behalf Mr Nugent has expended so much eloquence, accept our proposal, and, as I have said in connection with the question of night work, no objection has been sent in against it I well remember that in the Committee my hon'ble friend Mr Nugent, the most ardent of our opponents upon this point, emphatically stated his own opinion to be that 1½ hours was the proper time to allow, and I think this was the view taken by every other member of the Committee On the whole therefore I cannot see that there is any serious disagreement upon this point or any necessity for requiring further reports

"The third matter is a cognate one, namely, the hours of work and rest proposed for children The question depends on exactly the same considerations as those already discussed with regard to women I may therefore deal with it somewhat more briefly There is a consensus of opinion that children should be half-timers the novel point, if any, is that they should have half an hour's rest when their work extends to six hours I do not admit that this is really novel, for the Act now in force gives an hour's rest to nine hours' work, which if we maintained the same proportion would give forty minutes instead of thirty for six hours' labour But apart from that, just as it is generally conceded that no woman ought to be allowed to work eleven hours at a stretch, so I think it will be admitted that a child should not exceed six hours continuously Where children get rests now—and I understand the argument to be that they do get them in all well regulated establishments—there ought to be no difficulty in so adjusting the work that they shall be able to relax in rotation or otherwise for some stated intervals The Commission do not question the desirability of some such provision, but they seem to apprehend that such intervals cannot be given where there is moving machinery The answer to this seems to be that such rests are taken even now as a matter of practice the Report itself show that there are extra hands employed, and that at the worst some joriwala or neighbour is always ready to see to the work in addition to his own

"Here too my meaning will perhaps be made clearer by an illustration, and fortunately I have an exceedingly apt one ready to hand The Council has doubtless noticed that an amendment is to be proposed which will have the effect of striking out a clause under which, where the shift system prevails, boys were to be allowed to work for two shifts of four hours each, or eight hours in all, with an interval of not less than two hours This clause was inserted at the special request of the Hon'ble Mr Mackay, in order to meet the case of boys in the Calcutta jute-mills, who, as he then thought, could not be brought under the seven hours clause Subsequently some question arose, and on further conferring with my hon'ble friend I came to the conclusion that the general clause would completely cover their case It seems that even now these boys are allowed about fifteen minutes in every hour, during the carrying out of some

process at which they are not wanted These rests will now be notified, and as they amount in eight hours to one hundred and twenty minutes the actual employment will not exceed six hours

"I think this disposes of all the points about which any question has been raised, but there are still two or three matters regarding which the public may like some brief explanation The first is as to the time at which these new provisions are to come into effect We propose that the Act should not come into force till the beginning of next year The object of this is to allow time for the necessary reorganization as recommended in paragraph 15 of the Commissioners' Report Children will have to get certificates, arrangements must be made for the periods of rest, wages may have to be slightly re-adjusted,—that I think is the worst thing that will happen to women and children as a set-off against the ample and assured protection which we are giving them,—and factories entitled to exemption will have to apply for the issue of the necessary notifications My hon'ble friend Mr Bliss will see that all this will occupy some considerable time, and a similar interval would have to be given whenever the Bill became law The fact of its being allowed therefore does not at all show that no harm would be caused by remitting the Bill for further reports

"In the matters of female labour and of holidays it will be observed that the Government of India has reserved a general power of relaxation We have taken this power for greater precaution as it is called—not because we think it very likely that we shall exercise it, for it is by no means our intention that the Act should be evaded or frittered away by exceptions—but because the industries which may fall under the Act are so numerous, and some of them so little known, that it is desirable that we should have the power to meet any difficulties which we cannot now foresee I submit that this goes far to remove the only sound objection which either of my hon'ble friends has advanced to the Bill being passed into law at once

"A good deal has been said—I do not mean in the course of this debate, but outside the Council—about schools for the half-timers In this country there is no compulsory education, and we have not seen our way to require mill owners to establish schools, but Local Governments will be very ready to encourage by grants in-aid any that may be opened It is believed that there cannot be many large factories which have not some sort of a school near them already

"My Lord, I cannot conclude my remarks without publicly expressing the thanks of the Government of India to Dr Lethbridge and his coadjutors on the Commission for the admirable manner in which they have discharged their duties They undertook the task in a benevolent and liberal spirit, and I think with the Hon'ble Mr Mackay that nearly all the recommendations contained in their Report exhibit sound common sense and a just appreciation of the practical difficulties of the situation They have been generally accepted and most of them have been embodied in the Bill now under consideration.

"My Lord, I now submit that there is no real objection to that Bill being proceeded with at once I think I have shown that the provisions which are supposed to require further discussion are not after all so novel as has been represented, and that even so far as they can be regarded as novel they have been expressly accepted by some of the principal parties concerned, while no one else has raised any objection to them Two protests have indeed reached the Legislative Department, but they are not directed at any of the provisions which have here been called in question I also submit that these are reasonable provisions, and this Council is quite competent to say if this is so or not. It is a matter of common practice for a Select Committee to alter a Bill considerably after discussing the various suggestions, more or less novel, which are laid before it If every alteration were held to necessitate a republication in the technical sense of that term and a call for fresh reports, legislation would be a much more tedious and troublesome process even than it is at present"

The Hon'ble SIR ANDREW SCOBLE said —

"The criticism which the Bill has met with from hon'ble members at the other end of the table, so far as it has been hostile, has related so little to what the

Bill contains, and so much to what it might have contained had certain apprehensions been realised, that I need add nothing to the very clear explanations which my hon'ble friend Mr Hutchins has given in regard to those provisions of the Bill to which exception has been taken Indeed, my hon'ble friend Mr Nugent advanced such excellent arguments in favour of the sections which have been most contested that I confess I was surprised that he should wish the passing of the Bill to be deferred Postponement to-day means postponement not for a very few weeks, but until this Council meets again in Calcutta, and, as it is not desired by my hon'ble friend Mr Mackay, who speaks in the name of the mercantile community, I hope that it will not be pressed.

"But there were two points in the speeches of my hon'ble friend Mr Nugent and my hon'ble friend Mr Mackay in regard to which I should like to make a few observations In the first place, my hon'ble friend Mr Nugent stated that the Bill submitted to the Select Committee was not the same Bill as that which I introduced in January of last year That is an entire misapprehension on the part of my hon'ble friend The Bill submitted to the Select Committee was the Bill originally introduced, but side by side with it, for the consideration of the Select Committee, according to the usual practice of the Legislative Department, was placed a skeleton Bill in which the Secretary had very carefully introduced and printed in italics all those additions and amendments recommended by the Factory Commission and other authorities which it was considered desirable to bring under the consideration of the Select Committee It was perfectly open to the Select Committee to have set aside altogether that skeleton draft and gone to work on the original Bill, but, as a matter of convenience and economy of time, they took the skeleton draft as the basis on which to work, and converted it into the Bill which is now under the consideration of the Council

"The second point to which I wish to refer is the request made by the Hon'ble Mr Mackay that this Council should in a sort of indirect way point out the various industries to which the exemptions provided for in section 5B of the Bill would apply It is impossible for this Council to give any indications in regard to such matters beyond those contained in the bill It will be for the Local Governments themselves to determine upon the representations of those interested in the industries concerned and upon a review of the circumstances of each case whether or not those industries come within the exemptions I can give my hon'ble friend no further assurance than this, that I have no doubt that Local Governments will correctly construe this portion of the Bill, and will admit to the benefit of the exception such industries as may succeed in establishing a claim to exemption"

His Excellency THE PRESIDENT said —

"I wish to offer one or two general observations before I put the question—not that I need occupy the time of the Council by endeavouring to show that we are called upon to take precautions for the protection of the operatives of India beyond those which already have a place in the statute-book The attention of the public was directed five years ago to the insufficiency of the existing law by the Indian Factories Commission, and the recent report of the Commission, so ably presided over by Dr Lethbridge, has given additional proof of the necessity of further legislation The need of it is, I believe, generally admitted, and the employers of labour would, I am convinced, be the last persons to contend that they were to be exempt from restrictions of a kind which is recognized as necessary in all civilized nations. The question seems to be not whether legislation is necessary, but whether our legislation goes too far or not Now, I can well understand that it should be looked upon critically by those who are connected with commercial interests in this country In these days of fierce competition the markets of the world are disturbed even by the slightest alteration of the conditions under which commodities are produced, and it is conceivable that an increase in the stringency of existing factory laws might have the effect of seriously prejudicing Indian manufacturers I do not, however, believe that the Bill upon the table is likely to have such an effect, or that, as far as its main provisions are concerned, it goes beyond what is necessary in order to give to

Indian operatives the amount of security against overwork which, considering the circumstances of this country, is due to them Our proposals have been framed with an earnest desire to hold the balance fairly between the interests of Indian industry and the demands which have been made for an even more strict regulation of the conditions of factory labour We have had to consider what was due to the employers of labour, and what was due to the employed, and I am glad my hon'ble friend Mr Mackay gives us credit for having held the balance fairly We have felt throughout—and I believe that our feeling has been shared by the Chambers of Commerce and the principal employers of labour—that it was absolutely necessary for us to set our house in order, and to effect a settlement of this question which could be accepted both in India and at home as a thorough and sufficient settlement In reference to what has been said by some of our hon'ble colleagues as to the suspicion that Indian manufacturers, or Indian factory hands, are being sacrificed under pressure from the representatives of British manufacturing interests in the House of Commons, I may perhaps mention here that there are at this moment before the British Parliament no less than four Bills dealing with this subject and containing provisions for making the British law much more stringent than it is

"It must not be forgotten that the assemblage of the Berlin Conference marks an epoch in the history of this question, and that it was impossible for the Government of this country, after the adhesion of Her Majesty's Government, to avoid giving effect to the principles which the Conference accepted Now, it is perfectly true that the Conference took no special cognizance of factory labour other than that employed in European factories, and that the conditions under which labour is employed in Indian factories differ so widely from those under which it is employed in other parts of the world that it would be inequitable to apply to Indian factories the whole of the restrictions which are appropriate for the protection of European mill hands We have not failed to recognise this distinction, and at certain points we have, as hon'ble members are aware, diverged considerably from the recommendations of the Berlin Conference

"The Bill, for instance, recognizing the difference between night work in this climate, and in that of Europe, to which the Hon'ble Mr Evans and the Hon'ble Mr Bliss have so well called attention, permits the employment of female labour at night in factories where the shift system is in force, instead of following the Conference in discouraging it altogether In the case of children, the Bill forbids their employment below the age of nine, whereas the Conference accepted a minimum of twelve, to be reduced to ten in southern countries We are satisfied that in this country the age of nine is a reasonable equivalent The Bill again does not create any class between children and adults A lad of fourteen will be regarded by our law as an adult; instead of becoming a 'young person,' and, as such, entitled to an intermediate degree of protection We have also considered ourselves justified in accepting a slightly longer maximum time of employment for children than that recommended by the Conference, although I have no doubt that it will only be in very rare cases that the half time during which children are to be employed in our mills will approximate to the maximum of seven hours which we have accepted as against the six hours' maximum of the Conference

"We believe that the effect of our measure will be to place factory labour in India on a proper footing, and that our Bill will be accepted here and at home, not, as the Hon'ble Mr Nugent would have us believe, as a mere 'prelude' to still further restrictions, but as a settlement as final as any settlement of such a question can be , nor I hope shall we, who believe in the great future of the mill industry of India, allow ourselves to suppose that such restrictions as those which we are about to impose will affect that industry with paralysis The bases upon which its prosperity reposes are so solid as to render it in the highest degree improbable that the amount of interference to which it will be subjected is likely to arrest its development I hold in my hand a statement illustrative of the progress which has been made by the cotton industry of India during the last decade I find that our mills have increased during that time from 56 to 105, and the number of spindles from less than

one and a half to more than two and three-quarter millions The number of persons employed had nearly doubled within the same period, and the value of the exports, foreign and coast-wise, of the goods made has risen from 345 lakhs to 853 lakhs These figures do not include the value of the trade which does not go by sea, but I believe that the increase of this also has been equally large No development of Indian trade has been so remarkable as this rapid and uninterrupted progress, and, considering the advantage enjoyed by our factories from their proximity both to the fields in which the staple is grown, and to the markets which take their supplies from us,—considering the cheapness of Indian labour, and the stimulus likely to be given to our manufactures by the discovery of new coal-fields and the extension of our railway system,—we are surely justified in looking forward with the most sanguine anticipations to the future of this great industry

"In the case of our jute-mills, although the figures are not so remarkable, a marked and satisfactory progress has been achieved during the past ten years With such a past to look back to, and such a future lying before them, the mill-owners of India will, I feel sure, dismiss from their minds any timorous apprehensions as to the effects which this Bill is likely to produce upon them They need not, I venture to think, be quite so much afraid of the competition of 'their rivals from across the sea' as the Hon'ble Mr Nugent would have them be We trust that employers and employed will adapt themselves to the new order of things, and that, if any interruption or inconvenience is occasioned, they will be of a temporary character By restricting the hours during which women can be employed to eleven per diem, by limiting the hours of children to half time, providing in both cases a sufficient interval of rest, and by securing to the whole of the factory hands of India the weekly holiday, to the importance of which we ourselves are so keenly alive, we are, I venture to think, not conceding anything beyond what all reasonable employers of labour would themselves be prepared to concede We are not without hope that they will find compensating advantages—advantages which have been found by British manufacturers under like circumstances—in the increased efficiency of the work which will be done for them under the new conditions, and we look to them to co operate loyally with us in seeing that the provisions of the Act are observed in the spirit as well as in the letter"

The Motion was put and ageed to

The Hon'ble SIR ANDREW SCOBLE also moved that the following amendments be made in the Bill as amended, namely —

1 That in sub-section (*4*) of the new section 6 embodied in section 10 of the Bill as amended the words "all or any of" be inserted after the word "declare", and that the words "or to women employed in any process so described" be added at the end of the sub-section

2 That for sub-sections (*3*) and (*4*) of the new section 7 embodied in section 10 of the Bill as amended the following be substituted, namely —

"(*3*) No child shall be actually employed in any factory for more than seven hours in any one day

"(*4*) Every child who is actually employed in any factory for six hours in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half an hour"

3 That in sub-section (*1*) of the new section 10 embodied in section 10 of the Bill as amended, for the words and figures "sub sections (*3*) and (*4*)", the word and figure "sub-section (*4*)" be substituted

4 That the words "Subject to the control of the Governor General in Council" be inserted at the commencement of sub-section (*1*) of the new section 18 embodied in section 16 of the Bill as amended, and that for sub section (*2*) of the same section 18 the following be substituted, namely —

"(*2*) The Governor General in Council may from time to time make rules requiring occupiers of factories to furnish such returns, occasional or periodical, as may be necessary for the effectual carrying out of this Act"

5 That in sub-section (*2*) of the new section 20 embodied in section 18 of the Bill as amended, for the words "between fifty and twenty" the words "below fifty and not below twenty" be substituted

The Hon'ble MR MACKAY said —

"My Lord, it was with regret that I found that the Government had thought it necessary to bring in an amendment to the Bill as submitted by the Select Committee, which amendment will have the effect of withdrawing the eight hours option for children who work in shifts of not over four hours each with an interval of two hours between the shifts Seeing the age of children has been raised two years, I think the eight hours option recommended by the Select Committee might have been allowed to stand, but, looking to the remarks which have fallen from the Hon'ble Mr Hutchins on the subject, I am prepared to accept the amendment"

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

MOORSHEDABAD BILL

The Hon'ble SIR ANDREW SCOBLE moved for leave to introduce a Bill to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad, Amir-ul-Omrah He said —

"Saiyid Munsur Ali, the last of the Nawabs Nazim of Moorshedabad, retired in 1880, and was succeeded by his son Ali Kadr, upon whom the hereditary title of Nawab Bahadoor of Moorshedabad was conferred in 1882 The terms under which Munsur Ali retired were arranged between him and the Secretary of State, but it was left to the Government of India to embody the details of the arrangement in a deed of settlement which should be accepted by his successor The discussion of these details has occupied a much longer time than was expected, and it was only last week that the deed was executed The object of the Bill which I now ask leave to introduce is to confirm and give effect to the provisions of this deed, which have been approved both by the Secretary of State and by the Nawab Bahadoor

"As the Nawab is, I regret to say, in a somewhat precarious state of health, he is particularly anxious that this Bill should be passed during the present sitting of the Council, and I shall therefore ask Your Excellency to suspend the rules, in order that it may be carried through the remaining stages on Saturday"

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also introduced the Bill

The Hon'ble SIR ANDREW SCOBLE also applied to His Excellency the President to suspend the Rules for the Conduct of Business

The President declared the Rules to be suspended.

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill be taken into consideration at the next meeting of the Council

The Motion was put and agreed to

The Council adjourned to Saturday, the 21st March, 1891

S HARVEY JAMES,

Secretary to the Government of India,
Legislative Department.

FORT WILLIAM,
The 23rd March, 1891

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT, CAP 67

The Council met at Government House on Saturday, the 21st March, 1891

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G., G M S I, G M I E, *presiding*
His Honour the Lieutenant-Governor of Bengal, K C S I
The Hon'ble Lieutenant-General Sir G T. Chesney, K C.B, C.S I, C.I E, R E.
The Hon'ble Sir A R Scoble, Q C, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I.
The Hon'ble Colonel R C B Pemberton, R E
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E.
The Hon'ble H W Bliss, C I E.
The Hon'ble G H. P Evans
The Hon'ble J Nugent
The Hon'ble J L Mackay, C I E.
The Hon'ble J Woodburn
The Hon'ble Rájá Udai Partab Singh of Bhinga

REPEALING AND AMENDING BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Report of the Select Committee on the Bill to repeal certain Obsolete Enactments and to amend certain other Enactments be taken into consideration He said —

"The schedules to this Bill have been carefully examined both in the Legislative Department and by the Select Committee, and Local Governments have been consulted, and their suggestions scrupulously followed, with regard to such enactments as relate more especially to the Provinces under their administration I think therefore that I may safely ask the Council to accept the Bill without fear that our desire to remove dead matter from the statute-book will lead to inconvenience or difficulty in the construction or administration of the law

"So far as the Bill is an amending Bill there is only one matter which, I think, requires special reference. Under Bengal Regulation III of 1822, the distribution of business between the members of the Board of Revenue, and the confirmation of settlements of land-revenue, are left to be determined by the Governor General in Council This arrangement, suitable enough at the time when the Governor General was also Governor of Bengal, has become obviously inconvenient now that the direct administration of Bengal is no longer in the hands of the Government of India Advantage has therefore been taken of the opportunity afforded by this Bill to place the Local Government of Bengal on the same footing as other Local Governments, and to empower the Lieutenant-Governor to exercise the functions which properly belong to him in both these respects."

The Motion was put and agreed to.

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to.

INLAND STEAM-VESSELS ACT, 1884, AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend the Inland Steam-vessels Act, 1884, be taken approval, into consideration He said —

"When introducing this Bill I explained that its main object was to divide inland steam-vessels into three classes for certain purposes instead of into two classes as at present. This change in the law has met, I may say, with universal approval, and I need not dwell further on the subject

"The Select Committee proposes to alter the words 'third class master' into 'serang' The change seems desirable, it is generally better to call men by the names which they actually bear than to invent new ones for them

"In one respect there has been some misapprehension, and, though the misapprehension has been largely allayed already, I may as well allude to the matter It has arisen in connection with section 28 (4). It has been said that it is quite unnecessary to make the masters and engineers referred to in that sub-section take out certificates under the Inland Steam-vessels Act, the certificates they already possess under other Acts and Regulations being a sufficient guarantee of their fitness As to this I would explain that the certificates they possess under other Acts may be a sufficient guarantee of fitness, but, for various reasons which I need not dwell on, it is impossible to withdraw those other certificates if the holders are guilty of misconduct when employed in an inland steam-vessel

"On this account it is proposed that such persons must also, if the Local Government so direct, possess a certificate under the Inland Steam-vessels Act, if they possess a certificate under the Inland Steam-vessels Act, it becomes possible in case of misconduct to withdraw that certificate and so to prevent the offender from again taking charge of an inland steam-vessel.

"This provision of the law need not be put in force in any Province where it is not required, and power is taken to make the grant of the certificate under the Inland Steam-vessels Act little more than a formality in the case of men who already possess the other certificates referred to When explained in this way, there is really no objection to sub-section (4) of section 28, and it serves a useful purpose"

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed

The Motion was put and agreed to

OUDH COURTS BILL.

The Hon'ble MR WOODBURN moved that the Report of the Select Committee on the Bill to amend the constitution of the Court of the Judicial Commissioner of Oudh and alter the Law with respect to Second Appeals and other matters in that Province be taken into consideration He said —

"It was explained on the introduction of the Bill that its object was to strengthen the Court of the Judicial Commissioner of Oudh and to assimilate the law of appeal in civil suits in Oudh to that which obtains in other parts of India

"The alterations of the Bill in Select Committee have been few

"At the instance of the Judicial Commissioner and the Lieutenant-Governor, the hearing of civil appeals by the two Judicial Commissioners sitting together will ordinarily be limited to cases involving claims above Rs 10,000 in value, and power has been given to the Judicial Commissioner to recall a case which has been made over to the Additional Judicial Commissioner. The Select Committee recommend that, when the two Judicial Commissioners have referred to the High Court a difference of opinion in a case respecting the confirmation of a sentence of death, power should be given to the Chief Justice, when he sees fit, to send the case to a Bench of the High Court instead of to a

single Judge The reference to the High Court in the case of such differences of opinion has been accepted by the Lieutenant-Governor as the solution best suited to the circumstances in which the Bill has been brought forward

"Under the Act of 1879, when an appeal is preferred to the Judicial Commissioner from a judgment or order passed by him in any other capacity, or in which he has a personal interest, he was required to report the fact to the Local Government, which might transfer the case to the High Court or appoint an officer to be an Additional Judicial Commissioner for the disposal of the case Now that there are to be two Judicial Commissioners, it is simpler to provide that in any such case the appeal shall be heard by the other Judicial Commissioner

"The Bill needs no further remarks I should personally have been glad to see a larger measure for the better administration of justice in Oudh, but the people of the Province are to be congratulated on an adjustment which at least gives them what they have not hitherto had, a hearing in the final stage before two Judges in all capital cases and in all civil suits of importance or intricacy The civil litigation in a rich and prosperous province, characterized by large landed properties, is frequently of great pecuniary value, and, alike in the decision of these cases and in the confirmation of death sentences, the Judicial Commissioner's post has hitherto been one of such isolation as to make the duties of his office among the most anxious and arduous within my knowledge In these he will now have, to his relief and to the great benefit of the province, the help of a permanent colleague"

The Hon'ble THE RAJA OF BHINGA said —

"The Bill as it stands at present has my cordial support But at the same time I respectfully beg to add that the establishment of a Chief Court would have been more satisfactory to the Taluqdars and legal practitioners of Oudh than the present arrangements With this observation I vote for the passing of the Bill"

The Motion was put and agreed to

The Hon'ble MR WOODBURN also moved that the Bill, as amended, be passed

The Motion was put and agreed to

MOORSHEDABAD BILL

The Hon'ble SIR ANDREW SCOBLE moved that the Bill to confirm and give effect to an Indenture between the Secretary of State and the Nawab Bahadoor of Moorshedabad Amir-ul-Omrah, be taken into consideration

The Motion was put and agreed to

The Hon'ble SIR ANDREW SCOBLE also moved that the Bill be passed

The Motion was put and agreed to

The Council adjourned *sine die*

S HARVEY JAMES,
Secretary to the Government of India,
Legislative Department

FORT WILLIAM,
The 23rd March, 1891



SUPPLEMENT TO

The Gazette of India.

No 13] CALCUTTA, SATURDAY, MARCH 28, 1891

OFFICIAL PAPERS

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such Official Papers and information as the Government of India may deem to be of interest to the Public and such as may usefully be made known The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

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GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

Weather Review of India for the week ending at 8 a.m. on Saturday, March 14th, 1891.

The weather during the week under review has advanced steadily from a condition of general settledness to one of very general unsettledness—more particularly over Northern India At first the barometer was highest in the extreme north-west of India From this region readings decreased by easy gradients to the Peninsula, where pressure was uniform and relatively low Light winds prevailed throughout the Indian region, blowing from the normal directions The only rainfall reported on the 8th was slight showers at Quetta, Murree, Karrachi, Madura, and Rajpur, moderate showers at Nagpur and Trevandrum, and a heavy shower in Ceylon On the 9th the definite commencement of unsettled conditions set in The barometer fell throughout the whole of the Indian region, the fall being rapid in the north west, and the winds became variable Rain was falling at Quetta and Karrachi, in South-Western Bengal, and in the south of the Peninsula The amounts were small except in Orissa On the following day the barometer was still falling everywhere—most in the North-West—and the wind had shifted to the eastward at several stations in the North-West The rainfall area had increased and rain was reported from Montgomery, Dehra Ismail Khan, Quetta, and Rajkot in the North-West, from several central stations, from the south and east of the Peninsula, and from the head of the Bay The heaviest amounts were reported from the east of the Peninsula There was at this time no sign of a definite disturbance On the 11th the barometer was still falling except in Burma, and a shallow but well-defined depression had appeared over the western desert, the centre lying between Jeysulmere and Bikanir. The abnormal depression of the barometer was

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between 0 1" and 0 15" There was a fairly general indraught of the winds towards the centre of depression, and rain was falling over by far the greater part of Northern India except Assam and Eastern Bengal The amounts were, however, nowhere large and the winds were not strong During the day the barometer continued to fall within the region covered by the depression, while it rose over North Eastern and Southern India In consequence the chart of the next morning (the 12th) showed the depression much more distinctly marked than on the preceding day, with moderate surrounding gradients and a well-defined cyclonic circulation of the winds The depression had travelled northward and the centre lay between Multan and Sirsa, where the abnormal depression of the barometer equalled 0 2" Rain was falling over the whole of Northern India, and there were also showers in the south of the Peninsula The heaviest rainfall was over and along the foot of the Himalayas On the hills snow fell. The chart of the 13th showed that the depression was slowly filling up, but the rainfall was almost as widely distributed as, and was heavier than, on the previous day The wind had been very strong, and thunder-storms had occurred over a wide stretch of country The chart of the 14th showed that the depression had entirely filled up, and the weather had cleared considerably in the North-West It was, however, still unsettled over Bengal, where a small local depression was shown Rain was again reported from the Punjab and the Kumaun Districts, but the amounts were smaller than on the 13th On the whole the week has been one of abnormally unsettled, rough, and boisterous weather over Northern India In the south, though the conditions were by no means so unsettled, the weather has been showery, and though the average rainfall was comparatively small, the normal has been generally exceeded The abnormal cold, which has accompanied the fall of snow and rain in the north, has extended over a considerable portion of Southern India

Temperature —The week has been a cold one throughout all the provinces of India except Madras and Burma. In the former province every day of the week had a temperature above the normal, and in the latter five out of the seven days were warmer than usual. In all the other provinces the whole week was cooler than usual throughout without exception The daily charts of temperature variations do not show any indications of the passage of a wave across India, and the most interesting feature of the charts is the manner in which the low temperatures of Northern India were carried southward along the west coast of the Peninsula by the strong northerly winds which prevailed in that region, while on the opposite side of the Peninsula, where south-easterly winds were prevailing, the temperature was excessive The following table gives the variation of the mean temperature from the normal of each day of the week in the chief provinces of India —

PROVINCE	8th	9th	10th	11th	12th	13th	14th	Means
Burma .	+1 5	+0 3	—0 6	+1 1	+0 5	—0 1	+1 9	+0 6
Bengal	—5 2	—5 8	—5 2	—5 0	—6 0	—4 2	—6 7	—5 4
North-Western Provinces .	—7 6	—6 4	—4 7	—4 9	—5 8	—11 0	—11 7	—7 4
Punjab . .	—5 9	—2 4	—1 9	—1 6	—8 8	—11 0	—8 8	—5 8
Bombay	—1 4	—1 3	—2 0	—2 6	—2 9	—5 3	—5 8	—3 0
Central Provinces . .	— 9	—3 8	—2 1	—5 4	—4 1	—7 4	—10 6	—5 2
Guzerat and Central India	—5·1	—2 4	—4 4	—4 5	—5 1	—11 1	—9 4	—6 0
Sind and Rajputana .	—4 1	—1 3	—4 5	—3 4	—9 1	—11·3	—8 8	—6 1
Madras . . .	+1 5	+1 9	+0 6	+1 1	+0 7	+0 3	+0 4	+0 9
MEANS FOR INDIA	—3 2	—2 4	—2 8	—2 8	—4 5	—6 8	—6 6	

From this table it will be seen that the North-Western Provinces experienced the greatest relative cold After those provinces come Sind, Rajputana, Central India, and Guzerat, then the Punjab, and then Bengal The day of greatest abnormal depression was the 13th, when the North-Western Provinces, the Punjab, Guzerat, Central India, Sind, and Rajputana all had an average depression of 11° On this day the day temperatures all over Northern India were

from 15° to 20° below the normal, while during the night frost was experienced on the hills.

Rain—As mentioned in the previous sections, the weather has been exceptionally wet all over Northern India, and has been relatively to the average wetter than usual in Southern India The table at the close of the summary shows that rain has fallen during the week in all parts of the Indian region except Central and Lower Burma, the Bombay-Deccan, Khandeish, and Hyderabad (South) Thus in 45 of the rainfall divisions rain has fallen, and in only six has there been no rain Of the above-mentioned 45 divisions, however, there are five in which the average rain of the division was less than $\frac{1}{10}$ of an inch, and which cannot therefore be regarded as having received effective rainfall Of the divisions which received rain, only one, *viz*, Assam (Surma), had less than the normal amount of the week, in all the other cases the normal rainfall was exceeded—in the majority of cases very largely so The greatest actual excess was in Orissa, where the normal fall of the week is only 0 17 inch and the actual fall is 2 66 inches In no less than 14 other divisions the actual excess exceeded 1 inch, and in many cases was nearly 2 inches

The final column of the table, which shows the relation of the actual to the normal rainfall for the period, March 1st to 14th, exhibits an excessive fall of rain in all divisions except a few in Burma and the central parts of the Peninsula and the hill districts of the Punjab

As might be anticipated, the record of maximum falls shows a large number of heavy amounts This is more particularly the case in Bengal and the North-Western Provinces. The following are the principal amounts —

Division	District	Station	Amount Inches
Bengal (Deltaic)	Khoolna	Baghirhat	3 23
	Jessore	Jhenidah	4 74
	Nuddea	Kushtea	4 85
	Midnapur	Sudder	3 49
Bengal (Central)	Burdwan	Sudder	3 93
	Rajshahye	Nattore	4 05
Orissa	Puri	Pipli	3 44
	Cuttack	Sudder	4 90
	Balasore	Bhadrak	3 01
Behar	Patna	Dinapur	4 70
	Mozufferpore	Hajipur	3 26
Oudh	Fyzabad	Sudder	3 26
North-Western Provinces	Farukhabad	Aligarh	3 50
	Pilibhit	Puranpur	3 40
	Bareilly	Aonla	3 41
	Moradabad	Bilari	3 80
	Kumaun	Champoot	5 65
Punjab	Ferozepore	Muktasar	3 28
	Karnal	Kaithal	4 10
Madras	Ganjam	Surada	4 32
	Vizagapatam	Parwatipore	3 00
	Madura	Periakulam	3 87
	Tinnevelly	Sankaranainarkoil	3 40

Province	Division	Rainfall data for week ending March 14th 1891			Rainfall data from March 1st to March 14th, 1891		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall, March 1st to March 14th	Excess or defect of (seasonal) rainfall expressed as a percentage
		Inches	Inches	Inches	Inches	Inches	Per cent
Burma	Tenasserim	0	0 15	—0 15	0	0 20	—100
	Lower Burma	0	0	0	0	0	0
	Central ditto	0	0 04	—0 04	0	0 04	—100
	Upper ditto	0 02	?	?	0 02	?	?
	Arakan	0 36	0 07	+0 29	0 36	0 13	+177
Bengal and Assam	Eastern Bengal	1 35	0 60	+0 75	1 71	1 07	+ 60
	Assam (Surma)	1 42	2 00	—0 58	2 15	3 24	— 34
	Ditto (Brahmaputra)	0 99	0 90	+0 09	2 03	1 49	+ 36
	Deltaic Bengal	2 08	0 38	+1 70	3 43	0 83	+313
	Central ditto	1 73	0 17	+1 56	3 83	0 38	+934
	North ditto	1 37	0 32	+1 05	2 36	0 52	+354
	Orissa	2 66	0 17	+2 49	3 43	0 45	+662
	Chota Nagpur	1 77	0 35	+1 42	4 38	0 66	+564
	Behar (South)	1 72	0 07	+1 65	2 83	0 19	+1389
	Ditto (North)	1 09	0 06	+1 03	1 65	0 22	+650
North Western Provinces and Oudh	North Western Provinces (East)	0 53	0 05	+0 48	1 04	0 13	+700
	Oudh (South)	1 65	0 06	+1 59	2 08	0 21	+890
	Ditto (North)	1 56	0 09	+1 47	1 90	0 26	+631
	North-Western Provinces (Central)	1 33	0 03	+1 30	1 46	0 16	+813
	North Western Provinces (West)	0 87	0 05	+0 82	0 93	0 20	+365
	North Western Provinces (Submontane)	1 99	0 23	+1 76	2 14	0 61	+251
Punjab	Punjab (South)	1 70	0 13	+1 57	1 70	0 29	+486
	Ditto (Central)	1 63	0 13	+1 50	1 68	0 32	+425
	Ditto (Submontane)	1 78	0 21	+1 57	1 78	0 65	+174
	Ditto (Hill Districts)	1 06	0 79	+0 27	1 17	1 65	— 29
	Ditto (North-West)	1 08	0 28	+0 80	1 22	0 78	+ 56
	Ditto (West)	0 45	0 09	+0 36	0 50	0 25	+100
Bombay and Malabar Coast Districts (Madras)	Malabar	0 34	0 07	+0 27	0 39	0 20	+ 95
	Madras (South Central)	0 23	0 04	+0 19	0 23	0 11	+109
	Coorg	0 28	0 01	+0 27	0 41	0 12	+242
	Mysore	0 12	0	+0 12	0 12	0 04	+200
	Konkan	0 05	0	+0 05	0 05	0 01	+400
	Bombay Deccan	0	0 02	—0 02	0	0 03	—100
	Hyderabad (North)						
	Khandeish	0	0 02	—0 02	0	0 05	—100
Central Provinces and Berar	Berar	0 03	0 03	0	0 03	0 05	— 40
	Central Provinces (West)	0 11	0 02	+0 09	0 18	0 04	+350
	Ditto ditto (Central)	0 39	0 12	+0 27	0 48	0 20	+140
	Ditto ditto (East)	1 67	0 17	+1 50	2 01	0 39	+415
Bombay (North)	Guzerat	0 04	0	+0 04	0 04	0	+400
	Kattiawar	0 04	0 02	+0 02	0 04	0 05	— 20
	Sind	0 21	0 06	+0 15	0 25	0 19	+ 32
Rajputana and Central India	Central India (East)	0 14	0 02	+0 12	0 14	0 04	+250
	Rajputana (East), Central India (West)	0 75	0 05	+0 70	0 86	0 10	+760
	Rajputana (West)	0 15	0 01	+0 14	0 15	0 02	+650
Madras	East Coast (North)	0 66	0 07	+0 59	0 78	0 22	+250
	Ditto ditto (A)	0 65	?	?	0 85	?	?
	Hyderabad (South)	0	0 27	—0 27	0 06	0 35	— 83
	Madras (Central)	0 12	0 09	+0 03	0 12	0 18	— 33
	East Coast (Central)	0 17	0 06	+0 11	0 17	0 12	+ 42
	Ditto (South)	0 15	0 09	+0 06	0 15	0 18	— 17
	Madras (South)	1 03	0 26	+0 77	1 03	0 42	+145

W. L. DALLAS,

Simla, 19th March 1891

Assistant Meteorological Reporter to the Government of India.

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras—*For week ending 21st March*—There has been a good fall of rain in the Nilgiries, in Ganjam, Vizagapatam, and Tinnevelly, a slight fall in Bellary, Coimbatore, South Canara, Malabar, Tanjore, Trichinopoly, and Salem. It has failed in parts of Godavari and Madura, none elsewhere Prospects continue unfavourable in Chingleput and North Arcot, but have much improved in Tinnevelly Prices falling or stationary except in Godavari and Kistna Over 4,300 people employed on works in five taluks of Chingleput, 1,900 in Wandiwash taluk and the Kalahasti zemindari of North Arcot, and 350 in the Pollachi taluk of Coimbatore

Bombay—*For week ending 24th March*—Rain has fallen in parts of Sind, the Deccan, and in the Karnatak Cotton and wheat have been damaged by it in Kijapur and Dharwar, and locusts or other causes have damaged the standing crops in parts of Karachi, otherwise their condition is good Harvesting of late crops general

Bengal—*For week ending 24th March*—Rain fell at the close of the week except in Behar and North Bengal *Boro* or spring rice is doing well Cultivation for *aus* or autumn rice and jute is well forward *Rabi* crops are being reaped, and the collection of opium is nearly over In Behar and Hazareebagh *rabi* and opium crops have suffered from the recent heavy rain and hailstorms The loss of the *rabi* crops in other places has been slight Some injury has been done to tobacco and to mango and *mahwa* blossoms Indigo is being re-sown where the first sowings were destroyed Sugarcane is still being harvested, and the yield is generally fair Price of common rice is reported to have risen in South Behar, in other places the price is stationary

North-Western Provinces and Oudh—*For week ending 25th March*—Weather seasonable *Rabi* harvest and opium collection in progress Markets well supplied Prices fluctuating

Punjab—*For week ending 25th March*—Rain in all except three districts Prices stationary at Mooltan and Dera Ismail Khan, rising elsewhere Ploughing for *kharif* crops in progress Crops are generally reported in fair condition except in four districts where they are said to have been damaged by rain, hail, or locusts Crops damaged in three districts by hail, and in two by locusts Fodder sufficient except in two districts

Central Provinces—*For week ending 25th March*—Weather has continued extraordinarily unsettled with frequent thunderstorms in the southern and eastern districts, which are reported to have hindered harvesting operations in places Hail has again fallen in parts of two districts, causing damage which is however local only. Generally prospects remain favourable

Burma—*For week ending 21st March*—Reaping and threshing of crops completed in Lower Burma Transplanting of dry-weather paddy continues in five districts The price of paddy has risen slightly in five districts, and fallen slightly in four, elsewhere unchanged

Assam.—No report received

Mysore and Coorg—*For week ending 25th March*—Rainfall slight throughout the State Sowing operations in progress Crops and prospects good. Outturn of crops harvested generally favourable No material change in prices

No rain in Coorg Prospects generally good, but rain needed for coffee blossom Health generally good Prices stationary.

Berar and Hyderabad.—*For week ending 25th March* —Weather warm Threshing of *rabi* in progress Land under preparation for ensuing *kharif* crops Prices almost steady Fodder sufficient except in Ellichpur and Darwa taluks. Water insufficient in latter taluk

Slight rain in Hyderabad during the week Reaping of *tabi* crops commenced, that of *rabi* concluded Prices stationary

Central India.—*For week ending 25th March* —No rain Prices high in Bhopawar No other changes of importance

Rajputana.—*For week ending 25th March* —Rain in Bikanir Standing crops in good condition generally, but damaged in three States Cattle in good condition except in two States Pasturage or fodder scarce in four States, and at Ajmere and Deoli, sufficient elsewhere Prices fluctuating

Nepal.—*For week ending 19th March* —Weather clear and seasonable State and prospects of crops favourable

E C. BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

MUSEUMS and EXHIBITIONS

WORLD'S COLUMBIAN EXPOSITION TO BE HELD AT CHICAGO IN 1893

No $\frac{682}{16-2}$ M & E.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Museums and Exhibitions),—dated Calcutta, the 20th March 1891

READ the following letter —

No 42, dated Calcutta, the 6th March 1891

From—SAMUEL MERRILL, Esq , *Consul General, United States, America,*

To—The Secretary to the Government of India, FOREIGN DEPARTMENT

ENCLOSED herewith I have the honour to forward copy of a Proclamation issued by the President of the United States of America, regarding the World's Columbian Exposition to be held in Chicago in 1893 With a view that the valuable arts, industries, and manufactures of India may be well represented in the said Exposition, I beg respectfully to suggest that the Government of India may be pleased to circulate the contents of the Proclamation to the various provinces and districts, so that exhibits may reach there in time

A Proclamation by the President of the United States of America

WHEREAS, satisfactory proof has been presented to me that provision has been made for adequate grounds and buildings for the uses of the World's Columbian Exposition, and that a sum not less than ten million dollars to be used and expended for the purposes of said Exposition has been provided in accordance with the conditions and requirements of Section ten of an Act entitled "An Act to provide for Celebrating the Four Hundreth Anniversary of the Discovery of America by Christopher Columbus by holding an International Exhibition of Arts, Industries, Manufactures, and the Products of the Soil, Mine and Sea, in the City of Chicago, in the State of Illinois," approved April twenty-fifth, eighteen hundred and ninety

Now, therefore, I, Benjamin Harrison, President of the United States, by virtue of the authority vested in me by said Act, do hereby declare and proclaim that such International Exhibition will be opened on the first day of May, in the year eighteen hundred and ninety-three, in the City of Chicago, in the State of Illinois, and will not be closed before the last Thursday in October of the same year And in the name of the Government, and of the people of the United States, I do hereby invite all the nations of the earth to take part in the commemoration of an event that is pre-eminent in human history, and of lasting interest to mankind by appointing representatives thereto, and sending such exhibits to the World's Columbian Exposition as will most fitly and fully illustrate their resources, their industries, and their progress in civilization

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed

DONE at the City of Washington, this twenty-fourth day of December, one thou-
[SEAL] sand eight hundred and ninety, and of the Independence of the United States the one hundred and fifteenth

BENJ HARRISON

By the President

JAMES G. BLAINE,

Secretary of State

ORDER —Ordered, that the above be forwarded to the Local Governments and Administrations noted on the margin for information and publication in the Local Gazette, to the Publisher, *Gazette of India*, for publication, and to the Foreign Department

Govt of Madras	Chief Commr , Central Provs
" Bombay	" Burma
" Bengal	" Assam
" N W P and Oudh	" Coorg
" Punjab	" Ajmere
	Resident, Hyderabad

(True Extract.)

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

CIVIL WORKS

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) FOR 1889 90

No 52 I, dated Calcutta, the 23rd March 1891

RESOLUTION—By the Government of India, Public Works Department

Read—

Letter from the Government of Bombay, Public Works Department, No 9 W I —132, dated the 23rd January 1891, forwarding the above Report, and the Resolution of the Local Government reviewing it

OBSERVATIONS —The number of works for which Capital and Revenue Accounts were kept was 39 against 40 in the preceding year, the reduction being due to the removal of the First Section of the Gokak Canal from the list of Protective Works The Capital outlay incurred during the year is shown in the following statement —

		Number of works	During the year 1889 90								Total direct and indirect to end of 1889 90
			Works	Establishment	Tools and Plant	Total	Deduct—Receipts on Capital account	Total direct charges	Indirect charges	Total direct and indirect charges	
1		2	3	4	5	6	7	8	9	10	11
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
MAJOR WORKS											
Protective Irrigation Works (Account head 15)	In operation	2	[illegible] 3 912	64 78[illegible]	19 990	3 08 687	[illegible]20	[illegible] 08 [illegible]	9 070	3 17 2[illegible] 8	67 83 051
	" abeyance	2	204	[illegible]0		208	54	214	8	[illegible]	1 01 289
Irrigation Works not charged against Revenue (Account head 49)	In operation	7	32 102	9 232	50[illegible]	42 136		[illegible] 136	[illegible] 95	46 731	1 04 88 666
MINOR WORKS											
Works of which Capital and Revenue Accounts are kept (Account head 48)—											
Imperial	In operation	2[illegible]	35 [illegible]	1 1[illegible]	50	48 607		48 [illegible]67	1 924	50 591	59 79 828
	abeyance	1	1 0[illegible]5	—89		1 000		1 [illegible]	—1[illegible]	991	1 87 600
Provincial	In operation	1	2 0[illegible] 1[illegible]7	10 810	9 8[illegible]0	2 [illegible] 82[illegible]	81	2 52 740	5 [illegible]18	2 58 464	7 40 424
	TOTAL	[illegible]	[illegible]	1 [illegible]	30 [illegible]	[illegible] 591	661	[illegible]	21 [illegible]	6 74 290	2 42 81 461

2. The principal outlay from Imperial funds was incurred on the Nira Canal from the grant for Protective Works, and amounted to Rs 3,12,717, of which Rs 2,20,106 was for works The Storage Works at Bhatghar were advanced, the whole of the masonry works were completed, and the earthwork, with the exception of a small portion in the 100th mile, was also finished The main canal may be considered as practically complete up to the 101st mile, beyond which it is not proposed to carry it Distributary No 57 was nearly completed bringing a further area of 18,521 acres under command

On the Gokak Canal, the Capital outlay from Provincial funds was Rs 2,58,464, of which Rs 2,02,137 was for works No details of this outlay are given in the report beyond the remark that the progress made with the construction of the 25 feet storage weir at Gokak was satisfactory As mentioned above the First Section of this Canal was removed from the category of

Protective Works during the year, and in combination with the Storage Works was provincialised. The Second Section of this Canal, work on which is in abeyance, is therefore the only portion for which provision has now to be made from Imperial resources.

3 The gross revenue collected and the working expenses for the year under review are shown in the following statement —

Canal.	Total direct and indirect Capital outlay to end of year	Gross Revenue collected			Working Expenses			Net Revenue	Percentage of net Revenue on Capital outlay
		Irrigation Revenue. †	Miscellaneous receipts	Total	Direct	Indirect	Total		
1	2	3	4	5	6	7	8	9	10
Major Works	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Protective Irrigation Works—									
Nira Canal	47,55 309	25 553	1 991	27 544	25,922	1,185	27 10 7	437	0 01
Mhasvad tank	20,28,345	16,487	1,681	18 168	11,086	599	12 285	5,883	0 29
Irrigation Works not charged against Revenue—									
Háthmati Canal	5 18 287	4 723	472	5 195	6 219	236	6 455	—1 260	
Lower Pánjhra River Works	4 55 628	15 379	577	15 956	7 771	319	8 090	7 866	1 73
Kádva River Works	7 14 206	10 017	315	10 332	4 532	139	4 671	5 661	0 79
Pravara River Works—Lakh Canal	3 69 597	1 884	164	2 048	4 137	169	4 306	—2 258	
Mutha canals	62 59 250	1 07 875	98 037	2 05 912	82 169	4,565	86 734	1,19 178	1 91
Ekruk Tank	13 33 406	8 118	8 626	16 744	12 664	567	13,231	3 513	0 26
Krishna Canal	8,38,292	26 803	2 779	29 582	16 576	618	17 194	12,388	1 48
Total Major Works 1889 90	1,72 72 320	2 16 839	1 14,642	3 31 481	1 71,676	8 397	1,80,073	1,51 408	0 88
Total for 1888-89	1,69 08 361	1,89 474	1,17,220	3 06 694	1 53 799	6,243	1 60,042	1 46 652	0 87
Minor Works and Navigation									
Works of which Capital and Revenue accounts are kept—									
Imperial									
Khári Cut	1 67 854	4,354	366	4 720	3 568	183	3 751	969	0 58
Hartála Tank	73 382	—1 524	830	—694	326	6	332	—1 026	
Mhasva	1 40,930	653	167	820	1,612	59	1 671	—851	
Jámda Canals	10,28,339	7,137	419	7 556	9,224	487	9 711	—2,155	
Parsul Tank	2,01,932		15	15				15	
Pravara River Works—Ojhar Canal	3 25 714	7 896	184	8 080	5,707	270	5 977	2,103	0 65
Bhatoba Tank	3 79 053	2 186	333	2 519	2 646	130	2 776	—257	
Mátoba „	2,00 725	8,213	135	8 348	2,288	108	2 396	5 952	2 96
Kásurdi „	45 590	312	125	437	345	18	363	74	0 16
Shirsuphal „	2 02 730	3 226	297	3 523	2 429	136	2 565	958	0 47
Bhadalvádi „	2,26 881	3,232	135	3 367	2,116	123	2 239	1 128	0 50
Khoregaon „	39,161	213	3	216	844	51	895	—679	
Asti „	8,13 916	4 915	541	5 456	6,502	272	5 774	—318	
Revari Canal	57 758	3 056	89	3 145	2 359	117	2 476	669	1 16
Upper Mán River Works	4,26 360	5 646	180	5 826	3 482	118	3 600	2 226	0 52
Yerla River Irrigation Works	6,50 758	7 644	626	8 270	5 721	192	5 913	2 357	0 36
Chikhli Canal	57 442	1 414	38	1,452	1,558	44	1 602	—150	
Maini Tank	3,63 575	9,328	274	9 602	4,729	161	4 890	4 712	1 16
Muchkundi „	1,54,488	19	161	180	1,316	35	1,351	—1 171	
Gadikeri „ *	9,279	1,955		1 955	213		213	1 742	18 77
Dámbal „	62,946	1,213	523	1,736	541	12	553	1,183	1 88
Medleri „	81 140	445		445	963	25	988	—543	
Madag „	1,67,598	2,218	157	2 375	1,949	48	1 997	378	0 23
Asundi „	62 459	697		697	669	16	685	12	0 02
Mavinkop „	30,847	856	5	861	86		86	775	2 51
Provincial									
Gokak Canal First Section, and Storage Works	7,40,424	6,843	3,628	10,471	4,044	205	4,249	6,222	0 84
Total of Minor Works, 1889-90	67,11,280	82,147	9,231	91,378	64,237	2,816	67,053	24 325	0 36
Total for 1888-89	64,02,224	55,374	9,477	64,851	70,746	3,524	74,270	—9,419	
Minor Works for which only Revenue Accounts are kept, 1889 90		5,29,685	2 108	5,31 793	1,43,237	52,991	1,96,228	3,35,565	
Minor Works for which only Revenue Accounts are kept 1888-89		5,25,162	395	5,25,557	1,05,118	52 529	1 57 647	3 67 910	

* Provincialized from 1st April 1889

† Refunds deducted from Revenue

The Major Works show an improvement in gross revenue collected over the figures for 1888-89, but the working expenses have also increased, so that the net revenue for the two years is nearly the same. The Mutha Canals contributed nearly two-thirds of the gross and four-fifths of the net revenue. The interest charges on account of the Major Works and the Gokak Canal exhibit a deficit to the end of the year of Rs 78,80,113

The gross revenue derived from the Minor Works, for which Capital and Revenue Accounts are kept, was Rs 26,527 more than in 1888-89, and the working expenses were Rs. 7,217 less, so that there was a net improvement of Rs 33,744

4 The irrigation revenue actually collected on the Major and Minor Works for which Capital and Revenue Accounts are kept, as shown in the last statement, was made up as follows —

	Rs
Water rate, directly paid	2,90,502
Share of Land Revenue	11,565
	3,02,067
Less refunds	3,081
	2,98,986

5 The Miscellaneous Receipts from the same works comprised —

	Rs
Plantations	14,641
Water power	7,050
Miscellaneous	1,02,182
	1,23,873

The receipts classed as Miscellaneous were mainly derived from the charge for the water-supply of Poona from the Mutha Canals, which amounted to Rs 87,521

The charge to the Poona Municipality is Rs 10,000 per annum for a daily supply of 750,000 gallons, any excess consumption over this supply being charged for at the rate of 3 annas per 1,000 gallons During the year under review the consumption amounted to 281,686,710 gallons or 7,936,710 gallons over the daily allowance, and the amount received was Rs 11,488 The daily consumption for a population of 36,000, which was given in the Revenue Report for 1888-89 as the number of inhabitants of Poona according to the census of 1881, amounts to 21 4 gallons a head, which is a liberal allowance. The amount paid by the Municipality was Rs 41,328 less than the value of the water at the reduced rate of 8 annas per 1,000 gallons which is charged to markets and charitable institutions, and is half the ordinary rate Enquiry was invited to the sufficiency of the charge to the Poona Municipality in para 13 of the review of the report for 1888-89, and the Governor General in Council observes with satisfaction that this question is under the consideration of the Government of Bombay The decision arrived at should be reported in due course to the Government of India.

6. In para 11 of the detailed report on the Mutha Canals it is stated that the Revenue Account of the Canals has to bear the charges for maintaining the Ghasiram, Civil and Grant Tanks which are merely receptacles for the surface drainage of parts of the Poona Cantonment The amount of the charges for this and similar works in the year under review is given in para. 12 of the Resolution of the Bombay Government, No 9 W I of the 23rd

January 1891, as Rs 20,903. The Bombay Government is requested to submit a report as to how these charges became debitable to the Revenue Account of the Mutha Canals.

7 The statement in para 3 gives the actual collections of revenue in the year under review. The following statement gives the revenue assessed for the year, and compares the assessment with the area irrigated individually by the Major Works, and collectively by the Minor Works —

Irrigation Works	Area irrigated		Assessment 1889-90			Assessment 1888-89	Rate per acre irrigated	
	1889-90	1888-89	Occupier's rates	Share of land revenue	Total assessment excluding miscellaneous		1889-90	1888-89.
1	2	3	4	5	6	7	8	9
MAJOR WORKS.	Acres	Acres	Rs	Rs	Rs	Rs	Rs	Rs.
Nira Canal	21,930	18 559	24,687		24,687	20 671	1 13	1 11
Mhasvad Tank	6,792	6,104	14,969		14,969	12,783	2 20	2 09
Háthmatí Canal	2,350	2 467	5 651		5,651	4,934	2 40	2·00
Lower Pánjhra River Works	2 293	2,664	11,198	6,628	17,826	17,210	7 77	6 46
Kadva River Works	3 090	2 497	10 458	594	11,052	7,767	3 58	3 11
Pravara River Works—Lakh Canal	322	814	1,259		1,259	1,856	3·91	2 28
Mútha Canals	13 338	9,764	1,21,239		1 21,239	1,14,521	9 09	11 73
Ekrúk Tank	2,534	2 976	9 441		9,441	7,652	3 73	2 57
Krishna Canal	3,732	3,375	29,606		29,606	27,504	7 93	8 15
MINOR WORKS.								
Works of which Capital and Revenue Accounts are kept	29 169	29,975	84,528	4,343	88,871	74,655	3·05	2 49
Total	85 550	79 195	3,13,036	11 565	3,24,601	2 89 503	3 79	3 66
Works of which only Revenue Accounts are kept	145,203	143,683	5,26,535	2,60 593	7 87,128	7,81 722	5 42	5 44
GRAND TOTAL	230,753	222,878	8,39,571	2 72,158	11,11,729	10,71,225	4 82	4 81

The principal increase in the area irrigated by the Major Works occurred on the Mutha Canals, amounting to 3,574 acres The area irrigated by these canals consisted of 7,653 acres of kharif and 5,685 acres of rabi crop The increase in the kharif season was due to sugarcane cultivation being prohibited in the neighbourhood of Poona Land outside the proscribed area was accordingly taken up for the purpose, while vegetable cultivation was substituted for sugarcane within that area

The increase in the case of the Nira Canal was wholly in the kharif area.

The increase in the aggregate area irrigated may be considered satisfactory, as indicating an increasing tendency to take water regularly The average rainfall was 25 75 inches against 19·68 inches in 1888-89, so that a smaller demand might have been looked for, but as pointed out in para 5 of the Resolution of the Bombay Government, the average rainfall is not always a correct criterion, and much of course depends on whether the rain falls at the right time.

The unrealised demands amounted to Rs 40,414 at the close against Rs. 34,806 at the beginning of the year

8. The revised water-rates referred to in para 10 of last year's review were in force during 1889-90 on all works except the Nira Canal, and the Mhasvad, Koregaon, Medleri and Asundi Tanks Water was given free to 2,978 acres under the Nira Canal, and to 252 acres under the Mhasvad Tank. It is stated that the grant of free water has done very little towards inducing the people to irrigate.

The principal crops irrigated were—

	Acres
Jowari	17,560
Bajri	13,325
Wheat	12,254
Ground-nut	9,480
Sugarcane	7,175

The decrease in the area of sugarcane as compared with the previous year was 1,645 acres The total estimated value of the crops irrigated by the 39 Major and Minor Works was 39 lakhs of rupees

9 The working expenses were distributed as shown in the following statement —

Irrigation Works.	1889-90					1888 89
	Works	Establishment	Tools and Plant	Indirect charges	Total	Total
1	2	3	4	5	6	7
MAJOR WORKS	Rs	Rs	Rs	Rs	Rs	Rs
Protective Irrigation Works—						
Nira Canal	14 273	9 741	1 908	1 185	27 107	18 252
Mhasvad Tank	5 880	5,196	610	599	12,285	13,269
Irrigation Works not charged against Revenue—						
Háthmati Canal	3 760	1 925	534	236	6,455	8 399
Lower Pánjhra River Works	3 524	3 687	560	319	8,090	10,065
Kadva River Works	2 754	1 470	308	139	4,671	5 332
Pravara River Works—Lakh Canal	2 549	1,299	299	169	4 306	3 037
Mutha Canals	40 913	37 993	3 263	4,565	86,734	69 468
Ekruk Tank	7 110	4 620	934	567	13,231	14 666
Krisna Canal	9 186	6 069	1 321	618	17 194	17,554
MINOR WORKS						
Works for which Capital and Revenue Accounts are kept —						
Imperial	33 340	22 866	3,987	2 611	62,804	69 476
Provincial	1 645	1 982	417	205	4,249	4 794
Total	1,24,924	96 848	14,141	11,213	2,47,126	2,34 312
Per acre irrigated					2 89	2 96
Minor Works for which only Revenue Accounts are kept	66 348	73,706	3,183	52,991	1,96,228	1,57,647
Per acre irrigated					1 35	

The establishment charges on the Major and the principal Minor Works, amounting to Rs 96,848, were divided as follows —

	Revenue Management	Maintenance	Total
	Rs	Rs	Rs
Direction	2,172	1,837	4,009
Executive	44,595	31,507	76,102
Civil Officers	16,737		16,737
Total	63,504	33,344	96,848

It is noted that a saving in the establishment charges is anticipated when the Nira Canal Works are more advanced, by placing the revenue management of the Nira and Mutha Canals under one officer

10 Part II of the report records the area irrigated by the revenue derived from, and the expenditure incurred on, works for which only Revenue Accounts are kept. The aggregate figures for these works have been given in the preceding statements. The revenue derived from them consists of a share of the consolidated land revenue, Rs 5,26,535 being the irrigation share, and Rs 2,60,593 the land share In future reports the number of this class of works in each Collectorate should be stated The maintenance of the irrigation

channels from these works is left in the hands of the cultivators, and it is stated that many of the channels are in very bad order, and that some additional means of enforcing the duty of maintaining them are necessary The question of the more systematic repair of these works, and of the liability for their maintenance of Government and the cultivators respectively is said to be undergoing enquiry This class of works hardly receives the amount of notice in the report that its importance demands

11 Reference was made in para 12 of last year's review to the advisability of closing or of making over to the District authorities some of the Minor Works which cannot be profitably maintained The Muchkundi Tank was instanced as a work of this description In 1888-89 this tank irrigated only two acres and cost Rs 373 to maintain In 1889-90 the figures for this tank were still more unfavourable, only two acres being irrigated bringing in a revenue of Rs 19 Miscellaneous receipts raised the gross revenue derived from it to Rs 180, but it cost Rs 1,351 to maintain The Koregaon Tank is another instance This cost Rs 895 to maintain and brought in only Rs 216 of revenue. The Government of Bombay in para 26 of the general remarks prefacing the report under review observes that the question of closing such works has been carefully enquired into, and that there is a consensus of opinion in favour of maintaining the existing system The expenditure, it is said, is principally on account of repairs, which would have to be executed in any case by the Irrigation Department, but it was not intended that the subsequent maintenance of such works should be undertaken by the Irrigation Department or at the cost of Imperial revenues If the District authorities took over such works, they would also be responsible for their maintenance This is a system which has been followed with considerable success in the case of the smaller tanks in the Madras Presidency, and the question is one that should continue to engage the attention of the Government of Bombay As regards the Muchkundi Tank in particular it is observed that the leaks which have up to the present prevented it from retaining water are closing up, and that some irrigation under it may be anticipated It is hoped that these anticipations may be realised, otherwise it would appear to be advisable to entirely close a tank that irrigates only two acres, and costs a considerable sum to maintain

12 Some observations regarding the duty of water are recorded, but they are few in number and do not call for any special notice

13 The report was received by the Government of India on the 26th January 1891 which is six weeks later than the report for the previous year It is, as usual, well illustrated by means of maps, and the statistical tables have been correctly prepared.

ORDER —Ordered, that copies of this Review and of the Report be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information

Ordered also, that copies of this Review be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Review be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bengal, the North Western Provinces and Oudh, and the Punjab
The Chief Commissioners, Central Provinces, Burma, and Coorg
The Residents at Hyderabad and Mysore
The Agents to the Governor General in Central India and Rajputana.

Ordered further, that this Review, and the Resolution by the Local Government, be published in the Supplement to the *Gazette of India*, and that copies of this Review be forwarded to Her Majesty's Secretary of State for India

C VINCENT,

Under Secy to the Govt. of India.

Revenue Report of Irrigation Works in the Deccan and Gujarat for 1889 90—Review of the.

No 9 W I—132 OF 1891

Public Works Department.

Bombay Castle,
23rd January 1891.

Letter from the Superintending Engineer, Northern Division, No 4438, dated 23rd August 1890

Forwards, with his remarks, the Revenue Report on Irrigation Works in his Division for 1889-90

Letter from the Superintending Engineer, Southern Division, No. 2684, dated 26th September 1890

Forwards, with remarks, the Revenue Report on Irrigation Works in the Southern Division for 1889-90, with maps and statements

Letter from the Superintending Engineer, Southern Division, No 2685, dated 26th September 1890

Forwards copies of reports from the Executive Engineers, Belgaum, Dharwar Irrigation, and Bijapur, for the Revenue Report, Part II

Letter from the Superintending Engineer, Central Division, No 5722, dated 14th October 1890

Forwards, with general remarks, the Revenue Report of Irrigation Works in the Central Division, Parts I and II, for 1889-90, with maps and statements

Letter from the Chief Engineer, Northern Division, No 5562, dated 24th October 1890

Memorandum from the Superintending Engineer, Southern Division, No 3208, dated 1st November 1890

Letter from the Chief Engineer, Central Division, No 6381, dated 10th November 1890

Memorandum from the Superintending Engineer, Southern Division, No 3317, dated 10th November 1890

Memorandum from the Superintending Engineer, Southern Division, No 3325, dated 10th November 1890

Memorandum from the Examiner of Public Works Accounts, No B -3—3117, dated 20th November 1800

Memorandum from the Examiner of Public Works Accounts, No B.-3—3118, dated 20th November 1890

Memorandum from the Chief Engineer, Central Division, No 6771, dated 29th November 1890

Letter from the Chief Engineer, Central Division, No 6794, dated 1st December 1890

Memorandum from the Chief Engineer, Southern Division, No 3519, dated 2nd December 1890

Memorandum from the Chief Engineer, Central Division, No 6884, dated 4th December 1890.

Memorandum from the Chief Engineer, Southern Division, No 3566, dated 5th December 1890

Letter from the Executive Engineer, Nasik, No 8070, dated 7th December 1890

Memorandum from the Executive Engineer, Nira Canal, No. 2913, dated 7th December 1890

Letter from the Executive Engineer for Irrigation, Khandesh, No 7095, dated 8th December 1890

Letter from the Executive Engineer, Sholapur, No 3779, dated 8th December 1890

Letter from the Executive Engineer, Satara, No D 494, dated 10th December 1890

Memorandum from the Chief Engineer, Southern Division, No. 3591, dated 9th December 1890

Letter from the Executive Engineer, Ahmednagar, No 7329, dated 15th December 1890

Letter from the Executive Engineer for Irrigation, Poona, No 3993, dated 17th December 1890

RESOLUTION —Part I of this Report, which deals with entirely new works and restorations or extensive improvements to old works for which Capital and Revenue Accounts are kept, includes in all 39 projects, of which 3 are in abeyance and the remaining 36 are in operation, though not all entirely com-

pleted No new works of this class were undertaken during the year, and the list corresponds with that dealt with in the report for the previous year, with the exception that the Gokak Canal, 1st Section, and the Gokak Storage Works, shown as separate works last year, the former in the class Protective Works in operation and the latter as a work in progress under Minor Works and Navigation, have now been combined and classed as one project under Minor Works and Navigation Works in operation, and that the Parsul Tank, classed last year as in progress, now appears in the list of works in operation

2 The capital outlay during the year, which amounted to R6,74,320, was incurred principally on the Nira Canal and Gokak Storage Works. That on the Nira Canal was principally on the Storage Works at Bhatghar, which were advanced to a stage sufficient to store 2,000 millions of cubic feet in the rains of 1889, or rather more than one-third the whole capacity of the reservoir as designed The main canal, 101 miles in length, was practically completed, and considerable progress was made with the distributaries Satisfactory progress was made with the Gokak Storage Works, now classed as a Provincial Irrigation project

3. The entire capital outlay at the end of the year stood at R2,42,81,461, of which R2,88,889 is on the three works at present held in abeyance

4. The net irrigable area under command was increased from 512,301 to 533,313 acres, the increase being due to the completion, during the rabi season, of one of the main distributaries from the Nira Canal

5. The area irrigated by all the works taken together was 86,599 acres this includes areas aggregating 1,049 acres, on which the water assessment is consolidated with the land revenue, and which areas have not hitherto been shown in the reports For comparison with previous years these areas must be omitted, and the comparison for the last three years stands as follows —

	Area irrigated
1887-88	46,187
1888-89	79,195
1889-90	85,550

The corresponding figures of average rainfall are —

	Inches.
1887-88	26 35
1888-89	19 65
1889-90	25 75

These averages are determined from observations at stations at isolated places situated very widely apart, and too much reliance is not to be placed on deductions drawn from the comparison Thus, at 4 of the stations the rainfall was less in 1889-90 than in 1888-89, and at one or two others it was nearly the same

6 The total increase in irrigation as compared with the previous year was 6,355 acres, or 8 per cent the Nira Canal shows an increase of 3,371, and the Mutha Canals an increase of 3,574 acres, and in both these instances the rainfall in 1889-90 was considerably in excess of that gauged in the previous year The area under command of the Nira Canal was larger than in the previous year as explained in para 4, but the increase in area irrigated was chiefly in the tract which has been under command for some time On the Krishna Canal in Satara, with a rainfall of 32 96 as compared with 18 08 in the previous year, the area irrigated increased from 3,375 to 3,732 acres, the increase being chiefly in ground-nut

7 The principal decrease in area irrigated was 3,151 acres on the Jamda Canals in Khandesh this, to the extent of 1,228 acres, is attributable to favorable rainfall which rendered the irrigation of the staple kharif crop (jowari) unnecessary, and to the extent of 1,491 acres to the decline in the area of wheat irrigated in the rabi season, partly owing to favourable local rain in that season and partly to deficient supply The question of the resumption of work on the storage reservoir at Chankapur, designed to supplement the supply to these canals and the other works on the Girna river, is now before the Government of India The decrease (970 acres) on the Ashti Tank is attributed to favorable rainfall

8. The principal crops irrigated were jowari and bajri (30,885 acres), wheat (12,254 acres), sugarcane gardens and orchards (10,200 acres), ground-nut (9,480 acres), gram (6,333 acres), and rice (4,384 acres). As compared with the previous year there was a large increase in the area of bajri, ground-nut and gram, and a decrease in that of jowari, wheat and sugarcane The decreases in the case of jowari and wheat are accounted for by the favourable rainfall on the principal works In sugarcane there was a decrease in the aggregate of 1,645 acres or about 20 per cent, made up of small decreases on all the works except 4 this is perhaps attributable to the temporary effect of the increase in water-rates, but it was largest on the Mutha Canals (665 acres), where the order prohibiting the cultivation of this crop within certain limits of the Cantonment and Municipal boundaries operated to reduce the area. The loss to Government by this measure in the year under report would, in respect of this item, appear to have been R16,625, but this was to a great extent, if not wholly, compensated for by the prohibitive rate levied on the areas within the limits referred to which were irrigated

9 The assessed revenue amounted to R4,49,838 as compared with R4,14,153 in the previous year the increase, R33,913 or 8½ per cent, was almost wholly in water-rates for irrigation, in which the increase was nearly 12 per cent The increase in area was, as shown in para 6, only 8 per cent. The difference is due to the increase in water-rates - the average rate per acre was R3 53 as compared with R3 66 in the previous year, showing an increase of rather more than 3⅔rds per cent The increase would have been larger but for the falling off in sugarcane and garden crops which pay high rates There was an increase of R1,772 in the share of land revenue due to the revision of the assessment on certain of the lands irrigated by the Lower Panjhra River Works, this revision appears to have led to results calling for enquiry, and the matter is under separate consideration The revenue under the other receipts was virtually stationary The receipts from plantations show a large increase (R5,177 as compared with R2,896) on the Ekruk Tank, due principally to sales of babhul wood, and a decrease on the Mutha Canals, which is not explained Of the receipts from the water-supply of towns, R87,521 was from the Poona supply and R3,086 from Sholapur these amounts correspond closely with the assessments of the previous year

10 The total revenue for realization during the year was as follows —

	Water-rates	Other receipts	Total
	R	R	R
Balance of demands of previous years	22,366	12,440	34,806
Demands of the year—			
Rabi, 1888-89	77,852	1,25,237	4,34,823
Kharif, 1889 90	2,31,734		
TOTAL	3 31,952	1,37,677	4,69,629

Of this amount, a total sum of R14,840 was remitted, R6,468 being on account of free grants for lands irrigated for the first time on the two Protective works, and R7,900 being on account of the failure of the supply to the Khari Cut The net amount for collection was thus reduced to R4,54,789 Of this amount, R4,14,375 was actually realized, leaving R40,414, or nearly 9 per cent, outstanding, so that there is again an increase The amount is comprised as follows —

	R
Water-rates	26,652
Other receipts	13,762
	40,414

More than half the whole amount is outstanding on the Mutha Canals, and is principally on account of unpaid bills for water-rate for the last month of the year. The Mhaswad Tank and Krishna Canal also show considerable outstandings, namely, R6,457 and R5,383, respectively. The attention of the officers concerned should be drawn to this matter.

11 From the realizations a deduction of R3,081 has to be made for refunds of revenue, which are accounted for, principally, by the orders of Government relaxing the conditions under which ryats holding land under the Hartala Tank were formerly assessed under the agreements they entered into at the time the work was restored The net revenue actually realized and credited to the Public Works Department was thus R4,11,294 to which R11,565 has to be added on account of the irrigation share of consolidated revenue credited and accounted for under the head Land Revenue, which raises the total actual receipts of the year to R4,22,859 as compared with R3,71,545 in 1888-89 The increase is R51,314, or 13 8 per cent.

12. The Financial Statements take no account of the saving effected in the Imperial Military Works Estimates in outlay formerly incurred in the supply of the troops stationed in Poona The whole of the formerly existing tanks and wells, &c , were taken over, and are now maintained at the expense of the irrigation project, and there has thus been a clear net saving in Military expenditure, equal to the difference between the former outlay and the charge now made for the water, which the irrigation project is clearly entitled to credit for The amount in the year under report was R20,903 A further but more indirect credit is also claimed for the difference between the value at the sanctioned rates and the sum realized, for water supplied either gratuitously or at reduced rates to certain institutions in Poona, including the City Municipality, The credit under this head is shown as R47,161. The question of the charge made to the Poona Municipality is now under enquiry, the principal portion of the loss being in respect to that supply

13 Excluding these items the gross earnings of the year were R4,49,838, and the gross actual receipts were R4,22,859

14 The working expenses during the year amounted to R2,47,126 as compared with R2,34,312 in the previous year There was a saving of R3,560 in the outlay on works and repairs, and excesses as follows on the other heads —

	R
Establishment	10 323
Tools and Plant	1,745
	12,068
Collection charges	2,860
Indirect charges	1,446
	16,374

The saving on works and repairs and excess on establishment are partly due to a transfer of charge from the former to the latter head The increase on establishment is further explained by the debit to Revenue of a larger share of the charge for the establishment employed in the Mutha Canals and Nira Canal districts, the debits to Capital having been less than in the previous year As soon as the Nira works reach a more advanced stage of progress, it is contemplated to combine the two districts and to place the revenue management of both works under one officer, whereby it is hoped considerable economy will be effected The cost of the establishments on the two works, taken together, in 1888-89 was R1,12,317, of which R88,155 was debited to Capital and R24,162 to Revenue In 1889-90 the total cost was R1,08,051, of which R66,981 was debited to Capital and R41,070 to Revenue This adjustment in itself caused an excess in the Revenue charge, as compared with the previous year, of R16,908

15 Deducting working expenses, the net revenue of the year on the basis of the assessments, excluding the indirect receipts referred to in para 12, amounted to R2,02,7 2, and on the basis of the actual receipts to R1,75,733 as compared with R1,79,841 and R1,37,233, respectively, in the previou year

c

16 The direct return on the capital expenditure, excluding that on works in abeyance, was—

On basis of assessments	0 85 per cent
On basis of realizations	0 73 „

as compared with 0 78 and 0·59 per cent, respectively, in the previous year

17 The Nira Canal and Mhaswad Tank show a profit of R6,320 in the year against a loss in 1888-89 of R16,844

8 The Productive Works show a profit of R1,45,088 as compared with R1,63,496 in the previous year, the decrease being principally on the Mutha Canals, which show a decline of R26,405 in actual net receipts, made up of R9,139 decrease in receipts and R17,266 increase in working expenses The chief cause of the increase in working expenses has already been explained in para. 14, and the decrease in receipts is chiefly explained by the larger amount remaining for collection at the end of the year, which was R21,281 against R14,010 in 1888-89. Taking the assessments instead of realizations, there was an increase in earnings of R4,307, and on that basis, and including the indirect receipts referred to in para 12, the net revenue was R2,01,749, or 3 20 per cent on the gross outlay to the end of the year, which stood at R62,59,250, including ndirect charges

19 The Ekruk Tank, which in the last year showed a loss of R475, in 1889-90 shows a profit of R3,513 on the basis of the actual receipts and of R5,301 on that of the assessments

20 The Minor Works, taken all together, show a profit of R18,103 as compared with a loss in the previous year of R13,499, which in itself is satisfactory, but several of the works still show disappointing direct results

21 The data recorded regarding the duty of the water for irrigation purposes calls for no special remark The observations, including those on the loss of water by evaporation and leakage in both tanks and canals, should be continued, as opportunity offers, as affording valuable data of a practical character in determining the irrigating capabilities of existing or projected works

22 Mention is made in the report of a heavy flood having occurred in the Mhaswad Tank catchment This work is remarkable as dealing with a larger catchment area than any reservoir yet constructed in this presidency The area is 509 square miles The dam is of earth, and a waste weir, 3,000 feet long, with its crest 13 feet below the top of the dam, is provided The work was commenced in 1877, and there is no record of any very heavy flood having occurred subsequently until the year under report, when it is stated that a flood, estimated at 76,262 cubic feet per second, was discharged over the waste weir with a depth of 5 feet on the crest On the same occasion the Maini Tank works in the vicinity were damaged by a heavy flood, and it is presumed the Pingli Tank in the same catchment area was also exposed to a similar flood, but no mention is made of it

23. The particulars given in Part II of the Report relating to works for which only revenue accounts are kept, are in the usual form, which might with advantage be improved upon so as to afford fuller particulars of the proceedings in reference to this important class of works and of the measures taken to preserve or improve them The expenditure incurred on them amounted to nearly 37 per cent of the irrigation revenue, and was larger under all heads than in the previous year, the principal increase being in the establishment charge in Nasik and Khandesh.

24 The following is a summary of the results of the year as compared with the previous year —

	1889 90 Acres	1888-89 Acres	Increase Acres
Area irrigated . .	145,203	143,683	1,520

	R	R	R
Receipts	5,31,793	5,25,557	6,236
Expenditure	1,96,228	1,57,647	38,581
Net Revenue	3 35,565	3,67,910	—32,345

The net revenue shows a decrease owing to the larger expenditure A separate report should be furnished on the cause of the increase in the establishment charges

The question of the more systematic repair of these works and of the respective liabilities of the rayats interested and the Government is still undergoing enquiry

25 The information recorded as to the effect of the drainage and protective works in the Broach district is of interest It is shown that for an outlay of R27,399 a considerable area of land, hitherto water-logged and unculturable, has been brought under cultivation, and that the assessment thereon realised R4,292, or 15 per cent on the expenditure

26 The report has been delayed owing to its being necessary to make numerous references to clear up discrepancies in the figures and statements Copies, with copies of this Resolution, should be forwarded to the Government of India and Secretary of State

H D OLIVER, *Major, R E*,
Under Secretary to Government

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1891

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts.	Wheat		Barley		Rice best sort		Rice, common		Jowar or Cholum (Sorghum vulgare)		Bajra or Cumbu (Pennisetum typhoideum)		Marua or Ragi (Eleusine coracana)		Kangni or Kakun, Italian millet (Setaria italica)		Gram, Chenna, Chola, Kadalay or Sunaga (Cicer arietinum)		Maize (Zea Mays)		Arhar, or Thur, Cadjan pea (Cajanus indicus)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Burma—																										
Tenasserim—																										
Mergui						12 9		14 14																428 0	9 11	9 11
Tavoy					14 9	14 9	16 12	16 12															399 3	399 3	17 14½	17 14½
Moulmein and Amherst	7 14	7 14			11 3	11 3	14 9	13 4									10 2	10 2	12 2	12 2			220 0	220 0	17 12	17 12
Pegu (deltaic)—																										
Pegu					10 4	10 4	15 0	15 0									15 1	12 4	27 5	27 5			157 0	157 0	16 0	16 0
Rangoon	7 6	7 6			12 1	11 2	13 8	12 1									12 10	12 10					250 0	250 0	14 3	14 3
Thôngwa					10 12	10 12	12 5	12 5															150 0	150 0	14 4	14 4
Bassein					12 7	13 11	12 14	19 6									9 13	9 3					208 14	208 14	17 8	17 8
Pegu (inland)—																										
Shwegyin					9 1	11 9	9 9	12 7															250 0	250 0	14 2	14 2
Tharrawaddy					12 0	12 0	15 6	15 6									12 3	12 3			8 10	8 10	450 0	450 0	14 3	14 3
Henzada					12 10	12 10	12 10	12 10									9 8	9 8					183 8	183 8	16 2	16 2
Prome	13 13	13 13			12 14	12 14	15 9	16 9									10 6	13 3			9 6	9 6	193 3	193 3	14 3	14 3
Toungoo					10 6	10 6	13 8	13 8									9 12	9 12					326 8	326 8	14 3	14 3
Thayetmyo		10 11			14 0	11 11	17 4	15 5										14 3	50 2				245 0	392 0	11 9	11 9
Upper Burma—																										
Mandalay	10 14	12 0			10 14	10 14	12 0	12 0									8 4	8 14	22 13	22 13	8 4	8 4	65 0	65 0	15 3	15 3
Arakan—																										
Sandoway					24 0	25 6	28 12	30 13															469 11	469 11	11 3	11 9
Kyaukpyu					17 14	18 4	19 8	19 13									6 0	6 0		†			340 0	340 0	16 8	16 8
Akyab					14 8	15 0	17 0	18 0									10 8	10 8			9 0	9 0	170 0	170 0	8 0	8 0
Assam—																										
Surma—																										
Sylhet	13 4	12 4			12 0	12 4	14 12	16 0									11 0	11 4					108 0	108 0	10 4	10 0
Cachar	9 6⅔	9 6⅔			11 6⅔	12 4⅔	16 0	16 0									10 10⅔	11 6⅔					80 0	80 0	10 0	9 11
Khási and Jaintiá Hills					5 8	5 8	7 0	7 8									8 8	8 0	16 0	16 0			100 0	100 0	7 0	7 0
Garo Hills					6 0	8 0	16 0	16 0									8 0	8 0					160 0	160 0	7 0	7 0
Brahmaputra—																										
Goálpára	13 0	16 0			7 0	7 0	13 0	16 0									13 0	13 0			16 0	13 8	80 0	80 0	10 0	9 0
Kámrup	10 0	10 0			8 0	8 0	17 0	17 0									12 0	12 0					160 0	160 0	10 0	10 0
Darrang	7 0	7 0			13 0	13 0	16 0	16 0									12 0	2 0					150 0	150 0	9 0	9 0
Nowgong					8 0	8 0	16 0	16 0									8 0	8 0					120 0	120 0	8 0	8 0
Sibságar					6 8	6 8	16 0	16 0									12 0	12 0					100 0	100 0	9 0	9 0
Lakhimpur	9 0	9 0			6 8	6 8	13 0	13 0									12 0	12 0	10 0	10 0			160 0	160 0	8 0	8 0

Bengal—																										
Eastern hill tracts—																										
Chittagong Hill Tracts					11 6¾	11 6¾	13 5¼	13 5¼															320 0	320 0	8 0	8 0
Hill Tipperah	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)									(a)	(a)			(a)	(a)			(a)	(a)
Nágá Hills					4 8	4 8	9 0	10 0									4 8	4 8					100 0	100 0	4 8	4 8
Eastern—																										
Backergunge					14 4	14 0	16 4	16 4									17 0	17 0			12 12*	12 5*	120 0	120 0	10 0	10 0
Noakholly					16 0	16 0	17 0	18 0									13 0	13 0			8 0	8 0			9 0	9 0
Chittagong	12 0	12 0			12 0	12 0	16 13½	16 9									13 0	13 0					110 0	110 0	10 0	10 0
Tipperah	11 7	10 7			11 7	11 7	17 12½	17 11									13 5	16 0			8 0	9 10½			10 0	9 11
Dacca	12 0	12 0	14 0	14 0	15 0	15 0	17 0	17 0									16 0	16 0			14 0	14 0	120 0	120 0	9 12	9 12
Mymensingh	10 0	10 8			11 0	11 0	6 8	16 8									14 0	13 0			10 0				10 0	10 0
Deltaic—																										
Khoolna					15 0	14 0	17 0	16 0									14 0	14 0					160 0	160 0	9 0	9 0
24-Pergunnahs	10 12	12 0	13 0	16 0	8 0	8 0	16 0	16 0							7 0	8 0	18 0	18 12			13 0	13 0	100 0	100 0	10 12	10 12
Midnapore	10 8	10 8			15 0	15 0	20 0	20 0									16 0	17 0			11 0	12 0	120 0	120 0	10 8	10 8
Howrah					11 4	11 8	15 4	16 0									17 8	18 12			11 4	10 12	100 0	100 0	10 8	10 8
Calcutta	11 10	12 6	17 10	16 12	9 14	9 15	14 8	14 9	17 1	17 10	12 11	14 14			9 6	9 6	16 6	16 9	18 14	18 4	14 2	13 14	95 0	90 0	10 12	10 11
Hooghly	13 0	13 0			8 0	8 0	13 0	13 0									16 0	16 0			11 0	11 0	120 0	120 0	10 0	9 0
Nuddea (Kishnaghur)	14 0	15 4	21 5¼	20 0	14 8	15 4	16 0	10 10									21 0	22 0			17 12	17 12			9 13	9 13
Jessore	12 8	12 8			[illegible]	11 8	16 0	16 0									0 0	18 0			20 0	20 0	160 0	160 0	9 2	9 2
Furreedpore	12 0	16 0	14 0	13 0	12 0	12 0	16 0	16 0									14 0	15 0	15 0	15 0	13 0	12 0	120 0	110 0	10 0	9 0
Central—																										
Bankoora	14 0	14 0	16 0	16 0	18 8	18 8	20 8	20 8									16 0	16 0	30 0	31 0	17 0	15 0	280 0	280 0	10 10	10 10
Burdwan	12 6	14 0			15 0	16 2	17 13	18 6									20 0	21 0			18 0	20 0	100 0	100 0	10 11	0 11
Beerbhoom	16 8	16 8			13 8	15 0	18 0	18 0									16 8	16 8			12 0	12 0	160 0	160 0	10 8	10 8
Moorshedabad	15 0	15 0			10 0	10 0	15 0	17 0									20 0	20 0			13 4	4 0	200 0	200 0	11 0	11 0
Sonthal Pergunnahs	14 0	14 0			14 0	14 0	18 0	18 0									16 0	10 0	24 0	24 0	20 0	20 0	200 0	200 0	9 0	9 0
Pubna	17 10	17 10			7 8	7 8	17 0	15 15									17 12	17 4			18 0	18 0	200 0	200 0	8 15	8 15
Bogra	15 0	15 0			12 0	12 0	18 0	16 8									12 0	12 0					90 0	90 0	9 0	9 0
Rajshahye	12 0	16 8	24 0	24 0	13 8	13 8	15 15	15 15									16 8	21 0			16 12	17 2	240 0	240 0	9 9	9 9
Maldah	10 8	14 0			11 0	11 0	17 8	17 0									17 0	15 8					120 0	120 0	9 0	9 0
Northern—																										
Rungpore	13 0	13 0			9 6	9 6	14 8	14 8									13 0	13 0			10 10	10 10	100 0	100 0	9 6	9 6
Dinagepore	12 0	12 0	16 0	16 0	15 8	15 0	15 0	18 0									16 0	16 12			10 0		160 0	160 0	10 0	10 0
Jalpáiguri	13 0	13 0	16 0	16 0	8 0	8 0	17 0	18 0									15 0	15 0			11 0	11 0	200 0	200 0	9 0	9 0
Darjeeling	10 0	10 0	9 0	8 0	5 0	5 0	14 0	12 0					15 0	16 0			11 0	11 0	20 0	20 0	8 0	8 0	120 0	120 0	8 0	8 0
Orissa—																										
Pooree	14 7	14 7			14 7	14 7	21 0	21 0									14 7	17 1			17 1	17 1	80 0	80 0	9 13	9 13
Cuttack	13 2	13 2			10 8	10 8	18 6	18 6									17 1	15 12			18 6	18 6	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	13 0	13 0	21 0	21 0									14 0	14 0					160 0	160 0	0 0	10 0
Chota Nagpur—																										
Singhbhoom	16 0	20 0	16 0	14 0	14 0	14 0	18 0	16 0									16 0	16 0	20 0	20 0	24 0	24 0	200 0	240 0	9 0	9 0
Manbhoom	12 0	13 0			14 0	14 0	[illegible]	22 0						10 0			15 0	16 0	20 0	[illegible]	19 0	19 0	200 0	200 0	9 14	9 14
Lohardugga	7 8 to 11 8	7 0 to 10 0	20 0	19 0	14 0	14 12	16 8 to 18 0	15 0 to 18 0					34 0	[illegible]			15 0	15 8	[illegible]		18 8	17 0 to 24 0	140 0	150 0	9 8	9 4
Hazáribagh	[illegible]	13 0	0 0	20 0	0 0	10 0	17 0	17 0					25 0	26 0			16 8	17 8	[illegible]	21 0	20 0	[illegible]	240 0	240 0	9 0	9 0

(a) Not stated   * Khesari, husked   † Annas 12 per 100 cobs

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1891—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat		Barley		Rice best sort		Rice common		Jowar or Cholum (*Sorghum vulgare*)		Bajra or Cumbu (*Pennisetum typhoideum*)		Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Bengal—*continued*																										
Behar, south—																										
Monghyr	12 9	12 10	18 14	18 14	11 0	13 10	16 12	16 13		18 14					13 10	16 13	18 6	19 15	18 14	21 0	1[illegible] 9	14 15	168 0	192 0	10 8	10 8
Gya	13 0	13 0	19 0	21 0	10 8	10 8	17 8	18 8							15 0	15 0	18 0	19 0			19 0	19 0	160 0	140 0	10 0	10 0
Patna	13 0 to 15 0	13 0 to 14 12	18 0	22 0	11 0	11 0	19 0	18 4	17 8	19 0					16 0	17 0	19 0	18 0	19 0				120 0	120 0	10 0	10 0
Shahabad	12 12	13 8	17 0	25 0	9 0	9 0	16 4	16 0	17 0	15 0							17 0	18 0		18 0	6 0	17 0	160 0	160 0	10 8	10 0
Behar, north—																										
Purneah	16 0	16 0			16 0	18 0	19 0	19 0									15 0	14 0	18 0		13 0	13 0	115 0	130 0	9 0	9 0
Bhágalpur	13 6½	13 14	20 3	20 3	15 2	12 0 to 15 14	17 11	15 2 to 18 15									17 11	18 15	20 3	20 3	17 11	15 2	151 8	151 8	10 8	10 8
Durbhunga	10 8	13 0	22 0	22 0	13 3	10 0	17 9	17 0					24 3	24 0			16 8	15 0	18 11	18 0	16 0	16 8	160 0	160 0	11 0	11 0
Mozufferpore	13 0	16 0	20 0	20 0	13 0	10 0	16 0	15 0					20 0	20 4			16 0	16 0	18 0	18 0	16 8	16 0	160 0	160 0	11 0	10 8
Sarun	11 8	14 8	19 0	21 0	8 8	8 8	15 13	16 0						22 0	12 0	13 0	17 8	17 8	6 12	17 0	15 0	16 0	160 0	180 0	10 8	10 4
Chumparun	15 0	16 0	27 0	27 0	10 0	9 0	17 0	17 0					28 0	28 0			17 0	17 0	19 0	19 0	16 0	17 0	160 0	160 0	10 0	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	11 8	13 0	16 0	15 0	8 0	8 0	13 0	14 0	15 0	15 0	15 0	15 0			14 0	14 0	14 8	14 8	18 0	17 0	18 0	18 0	100 0	100 0	10 0	10 0
Benares	11 11	12 7	15 3	15 7	9 13½	10 5	15 7	15 7	16 4	17 5½	16 0	16 4			14 0	14 0	14 14½	16 4	17 14	17 14	16 0	17 1	120 0	120 0	10 2	10 2
Ghazipur	13 8	14 13	16 13	17 6	7 1	7 1	11 0	11 0	17 6	18 0	16 12	16 12	25 12	25 12	12 14	12 14	18 0	18 0	18 0	19 0	17 6	17 6	154 0	154 0	9 10	9 10
Jaunpur	12 0	12 8	15 0	14 12	7 0	7 0	12 0	12 0	15 0	15 0	14 0	14 0		18 0			15 0	14 0	14 0	15 0	14 8	15 0	170 0	170 0	11 0	11 8
Allahabad	11 14	12 8	15 0	15 4	8 8	7 8	14 0	14 8	15 12	17 0	15 8	1[illegible] 0	16 0	18 0		17 0	14 0	15 8			16 0	16 8	110 0	115 0	10 4	10 0
Central—																										
Bánda	12 10	13 4	15 4		8 4	8 0	14 4	14 0	16 12	17 12	16 12	17 4					15 4	15 12			13 12	13 4	180 0	180 0	11 2	11 0
Fatehpur	13 0	13 4	15 0	15 4	11 4	11 4	14 0	14 0	16 8	17 8	16 4	17 8					14 8	15 0			18 8	18 8	160 0	160 0	10 12	10 8
Hamírpur	13 4	13 12	14 0		9 0	9 0	12 0	12 8	15 8	17 0	15 0						15 0	16 8					140 0	140 0	10 10	10 15
Jalaun	14 0	13 12	16 0	16 0	9 0	9 0	10 0	10 0	17 4	18 0	16 0	16 0	15 0	15 0	16 0	16 0	17 0	17 0	18 0	18 0	20 0	20 0	140 0	160 0	10 8	10 0
Cawnpore	14 8	14 4	17 8	17 8	9 8	9 8	13 0	13 0	18 0	18 0	18 0	18 0			14 0	14 0	16 4	16 8	19 0	18 0	18 0	18 0	150 0	150 0	12 0	12 0
Etáwah	14 0	13 12	16 0	15 6	6 0	6 0	12 8	13 0	16 0	17 0	15 12	15 9	15 0	15 0	11 0	11 0	15 8	16 4	16 12	16 12	17 4	17 12	120 0	120 0	11 0	11 0
Farukhabad	12 0	12 0	15 0	15 8	6 0	8 0	8 0	6 0	14 0	17 0	15 0	16 0					15 0	15 0	15 4	18 0	16 8	17 0	120 0	120 0	10 8	10 8
Mainpuri	13 8	13 4	16 0	16 4	4 8	4 8	8 0	8 0	15 8	15 4	14 8	14 4					15 8	15 0	15 8	16 0	17 8	18 0	160 0	160 0	11 4	11 0
Etah	13 12	13 14	16 4	16 4	6 8	6 8	10 8	10 8	15 8	16 8	15 4	15 12	17 4	17 4	10 4	10 4	17 4	17 4	17 4	17 4	13 4	13 4	120 0	140 0	11 0	11 0
Western—																										
Lalitpur	14 8	14 8	18 0	18 0	10 8	10 8	13 8	13 8	20 0	20 0	13 0	13 0	24 0	24 0	26 0	26 0	14 8	15 0	22 0	22 0	11 8	11 8	160 0	160 0	10 14	10 10
Jhánsi	15 8	15 8	18 4	18 4	7 12	7 12	13 4	13 0	21 11	21 3		16 0					16 3	15 14					180 0	180 0	10 8	10 8
Agra	13 0	14 0	17 4	17 8	5 0	5 0	9 8	9 0	17 4	17 8	16 8	17 0			17 0	17 0	17 8	17 8	18 8	18 0	14 12	15 0	100 0	100 0	11 8	11 8
Muttra	13 0	14 0	17 8	17 8	7 8	7 8	11 8	12 0	17 8	18 0	16 0	17 0			10 0	10 0	18 0	18 0	17 0	18 0	20 0	21 0	120 0	120 0	12 0	12 0
Aligarh	14 0	14 4	17 0	17 8	5 8	5 8	9 0	9 8	17 8	17 8	16 0	16 8			15 8	16 0	16 8	17 0	17 4	17 8	17 4	18 8	140 0	140 0	11 4	11 8
Bulandshahr	14 10	14 12	17 0	17 4	7 0	7 0	11 0	11 0	18 4	18 4	6 8	16 8			15 0	15 0	17 4	7 4	16 8	16 8	13 0	13 0	120 0	120 0	11 4	11 4
Meerut	14 0	14 12	18 8	19 0	5 0	5 0	12 0	12 0	17 0	18 0	16 8	17 8	1[illegible] 0	12 0	12 0	1[illegible] 0	16 12	17 8	17 0	18 0	16 0	16 0	100 0	100 0	11 8	11 8
Sub-montane—																										
Ballia	12 14	14 4			10 4	10 4	15 8	15 7		18 0		18 0			12 14	13 0	16 12	18 0	18 0	18 0	16 12	16 12	155 0	155 0	10 4	10 10
Azamgarh	11 3	12 3	15 [illegible]	14 12	8 14	8 14	12 8	13 4					18 8	17 11			15 8	15 8	16 4	16 4	11 13	11 13	177 8	177 8	9 13	9 13
Gorakhpur	12 0	13 8	14 13	15 4	9 7	9 7	14 6	14 13					18 0	18 0	9 0	12 8	14 13	14 6	16 3	15 4	15 4	16 3	140 0	140 0	9 10	9 10
Basti	1[illegible] 8	14 0	14 0	14 0	10 0	10 0	28 0[illegible]	28 0[illegible]	10 0	10 0			11 0	11 0	7 0	7 0	13 12	14 0	16 0	16 0	16 0	16 8	120 0	120 0	10 0	10 0
Sháhjahánpur	14 4	14 8	17 8	17 4	8 8	8 8	14 0	14 0	17 0	17 8	17 4	16 12	18 0	20 0	14 0	16 0	15 8	16 8	19 0	19 0	16 8	16 8	140 0	140 0	11 4	11 4
Budaun	13 12	14 4	16 4	16 4	7 0	7 0	12 8	12 12	16 4	16 4	15 0	15 0			15 4	15 8	16 0	16 4	17 0	17 4	16 8	16 8	200 0	200 0	11 4	11 4
[illegible]		-	- 8	17 8	10 0	11 14	13 12	13 12	17 8	17 8	15 0	15 0					15 5	15 6	17 8	18 2			150 0	160 0	11 4	10 14

Bareilly	13 2	13 2	16 4	15 15	8 2	8 2	12 8	12 8	16 14	16 14	15 10	15 15			1 8	15 2	15 10	15 15	16 14	16 14	16 14	16 14	125 0	125 0	10 10	10 10
Moradabad	14 0	15 4	17 0	18 0	9 0	9 0	12 4	13 0	17 12	17 12	17 8	16 8			13 0	16 8	17 0	17 0	18 0	18 12	15 8	17 8	150 0	150 0	11 4	11 4
Tarai	13 12	13 2	21 4	22 8	8 12	7 8	11 14	12 8	15 0	16 4	17 8	15 0			20 0	0 0	16 0	15 0	16 4	16 14	11 8	17 8	120 0	120 0	10 0	10 0
Bijnor	13 12	13 12	6 14	16 14	11 0	11 0	12 2	12 2	13 14	15 12	15 12	15 8					16 0	16 5	8 0	18 0	13 8	13 8	135 0	135 0	11 0	11 0
Muzaffarnagar	15 6	15 6	15 15	15 15	6 9	6 9	12 13	12 13	19 3	19 12	16 8	16 8	11 0	12 2	6 [illegible]	7 2	16 8	17 13	19 [illegible]	19 12	11 0	11 0	132 0	132 0	11 0	11 0
Sahâranpur	13 15	15 8	17 3	19 4	8 9½	7 8	11 13	11 12	18 5	19 4	17 3	19 4		21 8		21 8	17 11	17 11	18 5		12 15	13 7	129 0	1 9 0	10 12	11 4
Dehra Dun	13 8	14 8	14 0	14 0	6 8	6 0	11 0	7 8	17 0	17 0	10 0	16 0	18 0	18 0			15 0	17 0	17 0	17 0	14 0	14 0	160 0	160 0	10 0	10 8
Kumaun	10 0	9 0	9 0	10 8	8 12	9 0	9 12	10 0					13 0	12 0	15 0	16 0	10 8	11 0			8 0†	8 0†	200 0	160 0	7 0	7 0
Garhwal	10 0	10 0	14 0	14 0	8 0	8 0	11 4	11 4					20 0	21 0			12 8	12 8			8 0	8 0	160 0	160 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	13 13	14 1	17 0	17 13	9 5	9 5	14 0	14 8	17 5	17 2	16 0	17 0	19 0	19 0			14 14	15 2			13 13	13 13	187 0	160 0	9 13	9 10
Sultanpur	14 8	14 8	16 8	16 8	9 0	9 0	14 8	14 8	17 0	7 0	16 0	16 0	36 0	36 0	20 0	20 0	16 0	16 0	16 0	16 0	17 0	17 0	160 0	160 0	10 8	10 8
Rae-Bareli	14 8	14 12	16 0	17 0	7 0	7 0	5 0	14 0	17 0	18 0	17 0	17 8	20 0	19 0	16 0	16 0	16 0	16 8	16 0	18 0	20 0	19 8	180 0	180 0	10 0	10 0
Unao	13 0	13 8	15 0	15 0	8 0	9 0	13 0	13 0	15 8	15 8	16 0	16 0					14 12	15 4	17 0	17 0	13 4	14 0	160 0	160 0	11 0	11 0
Lucknow	13 6	13 12	15 8	16 0	6 0	6 0	12 8	12 9½	15 8	16 3	15 4	16 0			15 8	14 0	14 8	15 2	16 8	17 0	17 4	17 8	120 0	120 0	10 12	10 12
Hardoi	14 8	15 4	17 0	16 8	7 0	7 0	13 0	13 0	16 0	17 0	16 0	16 8					16 8	17 0	6 0	18 0	12 0	13 0	120 0	120 0	11 0	11 0
Northern—																										
Fyzabad	12 12	13 14	16 0	16 12	11 10	12 0	13 0	14 0	16 4	16 8	13 8		14 8	15 0	14 0	14 0	14 4	16 0	16 8	16 8	16 0	16 12	120 0	120 0	9 12	10 0
Barabanki	13 0	13 8	16 0	16 0	10 0	10 0	11 0	11 0	16 8	17 8	15 0	16 0	17 0	17 0	16 0	16 0	13 0	15 0	16 0	17 0	17 0	17 8	140 0	140 0	10 8	10 8
Gonda	14 8	15 4	15 0	16 5	13 0	13 0	14 12	14 14	18 4	19 0	16 0	16 8	24 0	24 0	12 0	12 0	15 12	16 10	18 8	18 12	20 4	1 0	200 0	200 0	10 12	10 12
Bahraich	15 0	15 0	17 0	18 0	10 0	11 0	13 0	14 0	20 0	21 0	14 0	16 0	26 0	26 0			16 0	17 0	19 0	19 0	20 0	20 0	160 0	160 0	10 0	10 0
Sitapur	14 12	15 4	18 4	20 0	8 0	8 0	13 0	14 0	17 0	18 4	16 8	17 0	19 0	22 0	10 0	11 0	15 0	16 0	17 8	19 0	17 2	18 8	160 0	160 0	11 0	11 0
Kheri	15 0	15 0	18 0	18 0	8 0	8 0	13 0	13 0	18 0	20 0		16 0					14 0	16 0	18 8	20 8	20 0	20 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	15 0	15 10	21 14	22 8	8 12	8 2	11 4	10 10	23 12	23 2	17 8	18 12					21 4	18 12	23 12	23 2	30 0	30 0			16 5	16 9
Bánswára	21 4	21 4	21 4	21 4	7 8	7 8	16 4	15 0	30 0	31 4							23 4	25 0	38 2	35 1[illegible]	18 12	18 0			10 0	10 5
Meywar (Oodeypore)	12 8	12 14¼	17 15½	18 12	9 12¼	9 6	10 8¾	10 2½	21 1¼	21 1½	15 10	17 10	*Nil*	*Nil*	14 1	14 1	12 14¼	12 14¼	24 0	20 [illegible]	10 8¾	11 5¼	160 0	160 0	9 12¼	9 12¼
Sirohee	15 0	15 0	21 0	21 0	7 0	7 0	8 0	8 0	20 0	20 0	20 0	20 0			[illegible] 0	[illegible]2 0	14 0	15 0	2[illegible] 12	22 1[illegible]	11 0	11 0	160 0	160 0	12 0	12 0
Erinpura	16 0	16 0	23 8	23 8			8 4	8 4	20 0	20 0	20 0	[illegible] 0					17 3	17 5					240 0	240 0	12 0	12 0
Ajmere	13 0	13 0	17 8	17 12	4 0	4 0	7 0	7 0	19 0	18 0	16 0	15 0					15 0	16 0	19 0	19 0			80 0	80 0	12 0	12 0
Abu	12 12	13 0	20 0	20 0	6 8	6 8	8 0	8 0			15 4	15 0					13 4	14 8	19 8	20 8	10 0	10 0			11 0	11 0
Kishengurh	13 12	14 0	17 12	18 12	9 0	9 0	10 0	10 0	19 4	19 4	17 0	14 12	‡		‡		17 4	17 12	18 12	19 0	‡		*		13 0	13 0
Boondee	22 0	23 0	28 0	27 0	10 0	10 0	10 8	10 8	32 0	34 0							23 0	23 0	32 0	30 0	10 0	10 0	160 0	160 0	10 8	10 0
Kotah	18 0	18 0	22 8	22 8	7 0	7 0	8 0	8 0	31 0	31 0	16 0	16 0					18 0	21 0	3[illegible] 0	32 0	15 0	15 0	240 0	240 0	10 8	10 8
Jhallawar	14 4	15 9	23 14	23 14	8 14	8 14	12 11	12 11	27 10	26 12	18 0	18 0			26 9	26 9½	16 8	18 0	29 5½	30 6	11 12½	11 12½	175 0	175 0	9 12	10 3
Tonk	14 14	16 0	19 14	20 2	8 8	8 8	9 8	9 8	23 2	24 0							17 8	18 12					105 0	105 0	11 7	11 8
Jeypore	14 0	14 4	20 4	20 0	4 12	4 12	8 4	8 4	21 8	21 0	19 12	17 8	‡	‡	16 0	19 0	16 8‖ to 17 12	17 4 to 18 8	20 8	21 0	22 0	22 0	115 0	115 0	12 0	12 0
Kerowlee	14 1	14 1	20 10	20 0	11 4	11 4	12 8	13 12	21 4	21 4	18 [illegible]	19 1			16 4	16 4	16 10	17 15			21 4	21 14	200 0	200 0	11 4	11 4
Dholpur	13 14	13 13	18 2	18 7	8 13	9 0	11 4	11 4	18 5	15 14	17 7	18 1			14 10	[illegible] 3	16 [illegible]	16 13			11 15	21 15	90 0	90 0	11 4	11 8
Bhurtpore	14 6	15 6	18 12	19 8	6 12	6 12	6 14	6 14	18 0	18 8	17 8	17 8			12 4	12 4	17 12	17 8	18 0	18 0	20 8	20 0	220 0	220 0	11 12	11 12
Ulwur	15 3	15 2	19 10	20 5	8 0	8 0	10 2	10 2	20 7	20 12	17 5	18 7			12 13	12 15	15 12	18 1	21 10	22 0	25 0	25 0	200 0	200 0	12 9	12 8
Deoli Cantonment	15 8	16 4	21 12	22 9	4 0	4 0	7 0	7 0	22 0	2 8	19 0	19 0					18 10	20 0					200 0	200 0	11 4	11 4
Nusseerabad Cantonment	14 0	14 4¾	19 0½	19 1½	7 4	7 [illegible]	8 4	8 [illegible]	19 1	20 1[illegible]	10 8	16 5½					16 8½	18 1	20 0	20 [illegible]	11 0	10 10½	100 0	100 0	12 8	12 8
Hilly Tracts of Meywar	15 0	15 0	20 0	20 0			15 0	15 8									15 0	14 0	2[illegible] 8	24 0			¶	§	11 8	11 8
Balmer	13 12	13 12			5 0	5 0	7 6	7 6			[illegible] 1[illegible]	2 12					13 0	13 0					260 0	260 0	14 8	14 8
Anádra	14 4	14 8	21 0	21 0	6 0	6 0	8 0	8 0			17 0	17 0					14 8	16 0	2[illegible] 0	20 0	11 0	11 0			12 0	12 0
Shahpoora	14 1	15 4	21 0	23 4	8 8	9 0	11 0	12 0	21 0	21 8	19 0	19 4					16 0	17 0	23 0	24 0			160 0	160 0	11 8	12 0
Western—																										
Jodhpore	13 12	14 1	18 12	18 12	6 4	6 4	7 8	7 8	16 14	16 14	16 14	16 14					14 6	15 0	16 14	16 14					13 2	13 7
Jeysulmere	10 12	11 4			8 0	8 [illegible]	10 9	10 12	19 0	19 0	16 0	18 0					12 10			12 8					21 0	21 0
Bickaneer	12 0	12 12			2 14	2 14	7 8	7 8			17 12	17 12					15 [illegible]	15 13			8 12	8 12	100 0	100 0	12 8	12 8
Central India—																										
Indore	3 [illegible]	13 [illegible]	18 0	18 0	8 8	8 9	9 [illegible]	[illegible] 0	4 0	5 0	20 0	20 0	‡	‡	‡	‡	10 [illegible]	5 8	[illegible]	0 [illegible]	2 0	22 0	1[illegible]0 0	120 0	10 0	10 0
Neemuch Cantonment	14 [illegible]	14 [illegible]	[illegible]3 0	2[illegible] 1[illegible]	7 0	7 [illegible]	9 8	9 [illegible]	[illegible] 0	24 13	18 4	18 0					15 15	15 8	[illegible] 0	[illegible]6 0	[illegible]5 0	[illegible] 0	150 0	150 0	12 0	11 12
Baghelkhand (Sutna)	15 [illegible]	[illegible] 0	18 8	20 0	8 0	8	16 0	15 [illegible]	1[illegible] 0	1[illegible] 0	1[illegible] 0	1[illegible] 0					16 4	16 8			19 8	19 0	160 0	1[illegible]0 0	10 10	10 8
Goona	15 8	1[illegible] [illegible]	16 0	16 0	8 0	8 0	9 0	9 [illegible]	[illegible] 8	[illegible] 0							18 0	17 8	27 0	25 0			200 0	200 0	10 0	10 0
Gwalior	14 [illegible]¼	14 10	15 [illegible]	1[illegible] 6½	7 7	7 7	9 [illegible]	9 15	20 3	19 11½	1[illegible] 8	17 0			14 14	14 14	12 12	12 10	22 5	22 5	13 2¼	13 0	170 0	149 0	11 15	11 15

* Sold in bundles † Husked ‡ Not sold § Eight pies per bundle ‖ Unhusked ¶ Six pies per bundle

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1891—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat		Barley		Rice best sort		Rice common		Jowar or cholum (*Sorghum vulgare*)		Bajra or cumbu (*Pennisetum typhoideum*)		Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet *Setaria italica*		Gram chenna chola kadalay or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar, or thur, cadjan pea (*Cajanus indicus*)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Punjab—																										
Southern—																										
Hissar	15 0	16 0	23 0	3 0			10 0	10 0	22 0	23 0	9 0	21 0	†	†	†	†	1 0	32 0	8 0	18 0	†	†	120 0	120 0	11 8	12 0
Ferozepore	17 0	17 0	22 0	23 0			10 0	10 0	18 0	20 0	20 0	22 0	†	†	20 0	20 0	20 0	23 0	23 0	21 0	9 0	9 0	100 0	100 0	12 0	13 0
Montgomery	15 0	16 0	24 0	25 0			10 0	10 0	20 0	21 0	15 0	19 0	‡	‡	24 0	30 0	15 0	20 0	21 0	0 0	9 0	9 0	253 0	253 0	12 0	12 0
Central—																										
Gurgaon	16 0	16 0	20 0	20 0			11 0	9 0	21 0	19 0	18 0	18 0	†	†	†	†	19 0	19 0	20 0	20 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	14 0	15 0	10 0	8 0			12 0	12 0	15 0	19 0	17 0	16 0	†	†	9 0	10 0	18 0	18 0	17 0	18 0	19 0	19 0	80 0	80 0	11 0	11 0
Rohtak	15 0	16 0	19 0	18 0			0 0	10 0	21 0	22 0	15 0	19 0	†	†	16 0	16 0	20 0	20 0	19 0	18 0	15 0	18 0	120 0	120 0	11 0	11 0
Karnal	14 0	16 0	18 0	15 0			12 0	12 0	2 0	21 0	18 0	18 0	20 0	20 0	18 0	6 0	19 0	19 0	19 0	20 0	18 0	15 0	120 0	120 0	10 8	10 0
Lahore	15 0	16 0	24 0	24 0			2 0	11 0	18 0	22 0	20 0	18 0	‡	†	24 0	24 0	21 0	21 0	20 0	1 0	10 0	10 0	85 0	85 0	12 0	12 0
Sub montane—																										
Umballa	16 0	17 0	20 0	20 0			11 0	11 0	20 0	21 0	19 0	20 0	20 0	20 0	9 0	9 0	20 0	20 0	19 0	20 0	18 0	18 0	120 0	130 0	13 0	13 0
Ludhiána	17 0	18 0	21 0	20 0			12 0	12 0	21 0	23 0	23 0	2 0	†	†	17 0	16 0	20 0	1 0	20 0	21 0	13 0	13 0	100 0	100 0	13 0	12 0
Jullundur	17 0	18 0	20 0	21 0			8 0	8 0	18 0	20 0	18 0	20 0	*	*	18 0	20 0	15 0	20 0	22* 0	3 0	*	*	80 0	80 0	12 8	12 8
Hoshiárpur	18 0	18 0	22 0	25 0			10 0	10 0	21 0	3 0	19 0	20 0	12 0	12 0	18 0	20 0	20 0	20 0	[illegible]	23 0	10 0	12 0	85 0	85 0	13 2	13 2
Gurdáspur	18 0	19 0	22 0	20 0			15 0	8 0	24 0	24 0	16 0	16 0	10 0	10 0	18 0	18 0	21 0	21 0	22 0	22 0	16 0	16 0	100 0	100 0	13 4	13 8
Amritsar	16 0	16 0	21 0	21 0			11 0	11 0	22 0	23 0	18 0	18 0	†	†	20 0	20 0	20 0	20 0	19 0	21 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	12 0	13 0	15 0	14 0			9 0	9 0	13 0	13 0	14 0	14 0	18 0	17 0	10 0	10 0	14 0	15 0	18 0	18 0	9 0	9 0	65 0	65 0	9 4	9 4
Kangra	18 0	18 0	[illegible]	22 0			15 0	15 0	14 0	14 0	10 0	10 0	25 0	25 0	7 0	7 0	16 0	18 0	22 0	22 0	12 0	12 0	100 0	100 0	10 0	10 0
North western—																										
Siálkot	15 0	16 0	24 0	24 0			13 0	13 0	22 0	23 0	20 0	23 0	‡	‡	28 0	8 0	19 0	0 0	20 0	20 0	12 0	12 0	100 0	100 0	13 0	13 0
Gujranwála	16 0	18 0	25 0	27 0			1 0	14 0	20 0	[illegible]	16 0	20 0	†	‡	12 0	20 0	19 0	22 0	18 0	20 0	†	‡	75 0	75 0	13 0	13 0
Gujrat	18 0	18 0	27 0	27 0			11 0	11 0	26 0	26 0	23 0	23 0	†	†	12 0	[illegible]	20 0	0 0	23 0	3 0	†	†	140 0	140 0	14 0	14 0
Jhelum	16 0	19 0	24 0	25 0			13 0	14 0	22 0	24 0	19 0	24 0	†	†	*	*	9 0	20 0	9 0	24 0	*	*	100 0	100 0	14 0	14 0
Ráwalpindi	14 0	17 0	28 0	29 0			9 0	9 0	24 0	37 0	18 0	24 0	*	*	16 0	16 0	18 0	19 0	18 0	24 0	16 0	16 0	83 0	77 0	13 8	13 8
Hazára	15 0	17 0	23 0	25 0			11 0	10 0	‡	‡	16 0	20 0	†	†	20 0	‡	15 0	15 0	20 0	26 0	†	†	90 0	90 0	11 8	11 0
Peshawar	13 0	16 0	22 0	30 0			10 0	11 0	27 0	29 0	17 0	19 0	†	†	3 0	24 0	16 0	16 0	17 0	21 0	23 0	24 0	94 0	100 0	41 0	41 0
Kohat	14 0	16 0	20 0	25 0			14 0	14 0	26 0	30 0	18 0	23 0	†	†	†	†	16 0	17 0	19 0	24 0	13 0	16 0	124 0	130 0	60 0	60 0
Western—																										
Shahpur	15 0	18 0	18 0	19 0			10 0	10 0	1 0	23 0	19 0	22 0	20 0	20 0	20 0	20 0	19 0	21 0	14 0	21 0	5 0	‡	200 0	200 0	13 0	13 0
Jhang	15 0	15 0	23 0	23 0			9 0	15 0	21 0	22 0	19 0	18 0	[illegible]	[illegible]	22 0	22 0	16 0	15 0	20 0	23 0	10 0	10 0	240 0	240 0	11 0	12 0
Mooltan	14 0	15 0	20 0	22 0			[illegible]	12 0	22 0	24 0	21 0	24 0	†	†	2 0	24 0	15 0	18 0	2 0	24 0	†	†	100 0	100 0	12 0	13 0
Bannu	19 0	21 0	39 0	38 0			13 0	13 0	[illegible]	38 0	28 0	38 0	8 0	8 0	8 0	8 0	23 0	0	34 0	35 0	[illegible]	14 0	90 0	90 0	40 0	40 0
D I Khan	17 0	19 0	25 0	27 0			9 0	0 0	35 0	37 0	35 0	27 0	‡	‡	6 0	6 0	0	1 0	25 0	25 0	‡	‡	112 0	112 0	42 0	42 0
Muzaffargarh	15 0	16 0	23 0	23 0			14 0	14 0	15 0	18 0	18 0	18 0	‡	‡	‡	‡	17 0	17 0	‡	‡	11 0	11 0	110 0	110 0	11 0	12 0
D G Khan	15 0	16 0	20 0	22 0			8 0	8 0	25 0	23 0	21 0	21 0	‡	‡	‡	‡	16 0	15 0	‡	‡	‡	‡	100 0	100 0	23 0	23 0
Sind and Baluchistan—																										
Karáchi	12 0	12 0	15 0	16 0	8 0	8 0	11 0	11 0	19 0	17 0	19 0	19 0	‡	‡	‡	‡	14 8	15 0	18 0	16 0	10 0	10 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	12 8	18 0	21 0	8 0	8 0	10 0	10 0	23 0	23 0	22 8	22 8					14 0	14 0					160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	13 8	13 8					13 8	13 8			19 8	9 8											120 0	120 0	12 0	12 0
Sukkur	14 8	15 0	20 0	20 0	8 0	8 0	12 0	12 0	24 0	24 0	22 0	23 0					20 0	20 0					120 0	120 0	12 0	12 0
Shikárpur	13 6	12 13	16 0	18 4	7 12	7 12	8 10	9 3	19 8	22 10	29 8	9 8					15 11	15 11			8 4	9 0	150 0	150 0	11 4	11 4
Upper Sind Frontier	13 0	13 0	16 0	17 0	8 0	8 0	12 0	12 0	25 0	25 0	32 0	32 0					14 4	14 4			8 8	8 8	213 0	213 0	11 0	11 0
Quetta	11 4	11 8	14 0	14 0	5 0	5 0	7 8	7 8	16 0	16 0	14 0	14 0					12 8	12 8	12 8	14 8			64 0	59 0	8 0	8 0

Bombay—																										
Konkan—																										
Karwar	12* 10½	12 8			6 8	6 8	11 0	11 0	16 0	16 0	16 0	16 8	24 0		28th		12 0	12 0			11 8	11 8	213 5½	213 5	12 0	11 8
Ratnágiri	11 13	12 8			10 11	11 6	13 7	14 2	18 3	18 3	15 1[illegible]	17 2	21 2		28th d.		15 6	16 1			13 10	13 10	135 0	150 0	12 5	12 5
Colába (Alibág)	8 2	8 2			7 6	7 6	12 0	12 0			12 5	12 5					11 10	11 10			7 4	7 4	110 0	110 0	11 3	11 3
Bombay	10 15	16 7	14 15	14 13	7 1	7 2	12 4	12 4	17 2	17 4	15 13	15 4	14 11	15 12	15	4 5	14 5	14 2	16 11	16 7	9 6	9 10	67 3	62 6	11 3	11 3
Tanna (Salsette)	10 5½	10 5½			6 15	6 15	8 9	8 9			15 0	15 0	16 13½	16 13½			13 4	13 4			10 5½	10 5½	80 0	80 0	12 5	12 5
Deccan—																										
Dharwar (Hubli)	18 2	18 0			10 7	10 0	11 10	11 0	25 6	25 0	3 1	21 0	31 0	[illegible] 0			4 4	14 0			28 2	20 0	80 0	80 0	10 5	9 0
Belgaum	18 0	17 0	19 4	20 10	11 0	12 0	12 0	13 0	22 0	2 8	1 8	22 0	5 0	24 0	-7 0	20 0	17 [illegible]	10 8			14 0	14 0	83 0	90 0	14 4	14 4
Satara	13 6	13 6	14 2	14 2	9 9	9 9	11 7	11 7	18 10	18 10	18 2	18 2	18 11	15 11	13 6	11 6	16 4	10 14	0 6	0 6	13 6	12 6	108 0	108 0	13 2	13 2
Sholapur	19 11	19 11			10 11	10 11	11 4	11 4	29 9	29 2	25 [illegible]	2 5					1 8	18 11			18 2	17 4	75 0	75 0	11 4	11 4
Bijápur	16 14	16 14			7 3	7 3	11 5	11 5	27 0	25 [illegible]	[illegible] 5	24 8					17 0	17 0			11 12	11 12	80 0	80 0	9 12	9 12
Poona (City)	12 10	12 10	13 4	13 4	9 13	9 13	11 0	11 0	19 9	19 9	17 4	17 4	16 6	16 6			17 4	17 4			18 0	18 0	67 7	67 [illegible]	12 4	12 4
Khandesh—																										
Ahmednagar	14 7	14 7			7 6	7 6	9 1	9 1	24 14	24 14	20 10	20 10					19 5	19 5			27 5	27 5	100 0	100 0	13 0	13 0
Násik	17 4	18 11			10 8	10 8	12 0	12 0			21 9	21 9	26 2	26			18 11	18 11			17 4	17 4	128 0	125 0	13 13	13 8
Khandesh (Dhulia)	14 5	14 5			7 4	7 4	9 6	9 6	25 12	25 12	0 15	20 15					13 10	13 10			18 1	18 12	106 0	106 0	11 6	11 6
Guzerat—																										
Surat	12 0	12 0	14 0	14 0	7 0	7 0	9 0	9 0	16 0	15 0	15 [illegible]	15 0			6 0	6 0	12 0	12 0			16 0	16 0	100 0	100 0	13 0	13 0
Broach	12 0	12 0			8 0	8 0	11 0	11 0	17 0	17 0	16 0	16 0					13 0	13 0			8 0	18 0	90 [illegible]	90 0	13 0	13 0
Kaira	10 10	11 10	23 0	24 0	8 0	8 0	11 6	11 6	20 0	21 5	19 0	19 3	21 5	22 12			16 0	16 0	23 11	25 3	24 9	4 9	120 0	120 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 1½	10 4½	10 13½	6 4½	6 4½	9 11½	10 4½	18 4½	18 4½	16 9	17 [illegible]	18 4½	18 4½			12 [illegible]	12 9			12 0	3	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	13 0	12 8	20 0	18 0	8 0	8 0	10 0	10 0	19 0	17 0	19 [illegible]	19 0					15 0	16 0			3 [illegible]	12 8	85 0	80 0	13 8	13 8
Panch Máháls (Godhra)	10 0	10 0			8 0	8 0	8 7	8 7	0 0	20 0	16 0	16 0	14 7	14 7			14 6	14 6	23 5	23 5	10 5	10 [illegible]	160 0	160 0	12 2	12 2
Deesa Cantonment	11 0	13 0			6 0	6 0	8 0	8 0	20 0	20 0	21 8	22 0					13 8	13 8			13 0	13 0	145 0	145 0	13 0	13 0
Kattywar—																										
Rájkot	14 8	14 8			6 0	6 0	7 0	7 0	19 0	19 0	15 12	15 9					13 12	13 4			8 8	8 8	80 0	80 0	40 0	40 0
Central Provinces—																										
Western—																										
Nimar	1[illegible] 1	14 4			6 12	6 12	13 1	12 8	24 13	24 13							15 2	14 3			14 4	13 8	1[illegible]0 0	1[illegible]0 0	11 6	11 6
Khandwa Ásugarh Cant	13 0	13 0			10 5	9 0	1 10	11 0	24 0	4 0	-4 0	2 0			16 0	16 0	4 0	14 0			14	13 0	60 0	160 0	8 0	8 0
Hoshangabad	15 0	15 0			8 0	8 0	10 8	10 8	21 0	2 0							0 0	11 0			15 0	15 0	140 0	140 0	9 0	9 0
Betul	14 14	15 7					10 13	10 13	19 3	1[illegible] 3							17 4	17 4			13	13 1	320 0	320 0	8 8	8 8
Chhindwára	1[illegible] 9	17 9			8 0	8 0	11 7	11 7	28 13	8 13							17 0	15 3			[illegible]	2 [illegible]	160 0	160 0	8 0	9 2
Nágpur	17 8	17 8			11 4	11 4	1[illegible] 8	12 8	24 6	5 0							17 8	17 8			17 8	[illegible] 8	100 0	110 0	9	9 3
Wardha	17 2	17 6			10 0	10 0	11 7	11 7	[illegible] 11	6 11							17 2	17 2			4 0	4 0	1[illegible]4 0	1[illegible]4 0	10 4	10 3
Central—																										
Narsinghpur	13 8	13 8			9 5	9 3	12 10	12 10									18 12	15 11			5 0	1 10	70 0	160 0	9 2	9 2
Saugor	12 8	13 15			8 15	8 15	11 3	11 3	16 0	18 15							4 0	14 5			1 1	6 4	170 0	170 0	8 15	8 5
Damoh	16 0	10 0			1 5	12 5	3 5	13	24 0	4 0							7	1 [illegible]			1 13	3	2[illegible]0 [illegible]	20 0	0	9 2
Jubbulpore	14 14	15 4			12 4	1[illegible] 4	5 4	14 4	0 0	[illegible]1 8							[illegible] 8	11 0			15 0	4	1[illegible]0 [illegible]	1 0 0	9 8	9 8
Mandla	16 [illegible]	18 0			1[illegible] 0	15 0	17 0	10 0									5 [illegible]	5 [illegible]			10	1[illegible] [illegible]	[illegible]	[illegible] 0	9 [illegible]	9 8
Seoni	16 9	16 9			9 12	9 1[illegible]	16 9	16 5									15 5	15 8			1 [illegible]	1[illegible] 9	100 0	190 0	[illegible] 2	9 2
Bálághát	21 0	21 0			13 [illegible]	3 2	17 4	7 14									13	2 13			0 [illegible]	0 0	13 0	15 0	9 0	9 0
Bhandára	16 4	17 8					15 4	15 4									11 4	1[illegible] 4			7 8	17 8	0 0	200 0	0 0	9 0
Chanda	17 10	17 10					1[illegible] 13	2 13	20 0	5 5							14 14	14 14			1 13	17 13	3 0 0	3 0 0	10 0	10 0
Eastern—																										
Bilaspur	23 11	23 11			14 10	14 7	0 3	6 [illegible]									20 2	1 [illegible]			0 9	[illegible] 7	110 0	100 0	8 8	8 8
Raipur	19 11	19 11			15 11	13 11	13	2[illegible] 5									1[illegible] [illegible]	1[illegible]			8	5 8	[illegible]4 0	[illegible]4 0	0 0	10 0
Sambalpur	19 4	19 0			14 4	15 1	1 0	21 0									1[illegible] 8	1[illegible] 5			4 0	14	1[illegible] 0	1[illegible] 0	9 [illegible]	9 0
Berar—																										
Buldana	16 0	16 0			8 0	8 0	9 0	9 0	27 0	8 0	-4 0	2 0					16 0	6 [illegible]			4 0	14 0	200 0	200 0	10 0	10 0
Basim	16 0	6 3			8 [illegible]	8 1	14 [illegible]	11 2	25 0	24 7	[illegible] 0	2 0					16 14	0 11			[illegible] 8	1	81 0	88 0	0 1	9 13
Akola	15 0	15 0			8 0	8 0	0 0	10 0	4 0	4 0	19 0	15 [illegible]					14 0	14 [illegible]			11 0	15 [illegible]	64 0	64 0	10 8	10 8
Ellichpur	16 0	16 0			6 0	6 0	10 [illegible]	0 [illegible]	5 0	5 0	18 4	18 4					3 0	14 0			4 0	4 0	128 0	96 0	10 0	10 0
Amraoti	15 8	15 12			8 0	8 0	10 0	1[illegible] 0	25 13	5 0	18 0	16 8					15 3	14 0			5 15	4	95 0	93 0	10 0	9 0
Wun	16 0	16 9			8 0	8 0	11 0	10 6	26 0	20 0							14 0	5 0			30 [illegible]	3[illegible] [illegible]	60 0	60 0	10 0	10 0
Nizam's Territories—																										
Secunderabad	13 8	15 3			7 2	6 15	11 8	11 4	20 1	20 11		23 0		24 14			15 8	15 15			2 3	21 7	130 0	130 0	9 4	9 4
Bolárum	14 0	13 12			8 0	7 9	9 14	9 10	2 0	18 15							17 8	7 10					110 14	116 14	9 5	9 5
Chadarghat	11 8	12 0			6 8	9 0	10 0	12 0	17 0	19 0	19 0	19 0					14 8	18 12					120 0	120 0	9 8	9 4

* Not sold † Not produced ‡ Not procurable

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1891—*concluded*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

Districts	Wheat		Barley		Rice, best sort		Rice common		Jowar or Cholum (*Sorghum vulgare*)		Baira or Cumbu (*Pennisetum typhoideum*)		Marua or Ragi (*Eleusine corocana*)		Kangni or Kakun, Italian millet (*Setaria italica*)		Gram, Chenna, Chola Kadalai or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar, or Thur, Cadjan pea (*Cajanus indicus*)		Firewood		Salt	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch	S Ch
Madras—																										
Malabar Coast—																										
Malabar	9 0	9 0			10 14	11 5	11 5	11 13	*	*	*	*	[illegible] 14	21 14									136 2	136 2	11 11	11 11
S Canara	9 10	9 10			11 14	11 14	13 13	13 13	*	*	*	*	21 [illegible]	21 [illegible]									128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	10 5	10 5			10 13	10 13	11 5	11 5	19 [illegible]	18 11	20 11	[illegible] 11	4 10	21 [illegible]									133 11	133 11	12 11	12 11
Nilgiris	8 8	8 8			8 13	8 13	9 10	9 10	13 14	[illegible]	[illegible]	[illegible] 13	[illegible] 1	16 [illegible]									274 3	274 3	10 2	10 2
Salem	11 2	11 2			9 3	10 5	10 5	12 13	[illegible] 6	21 13	[illegible]	24 10	24 13	7 6									180 10	186 10	14 3	13 2
Central—																										
Bellary	15 6	15 6			11 3	11 8	12 6	12 11	28 3	29 10	[illegible]	4 14	[illegible] 2	[illegible]									85 2	97 3	11 14	11 14
Anantapur	12 8	12 [illegible]			11 3	11 3	12 6	[illegible] 6	26 13	27 [illegible]	[illegible]	[illegible]	[illegible]	[illegible] 2									97 3	97 3	11 5	11 5
Cuddapah	12 8	13 10			10 5	10 5	11 3	11 3	[illegible]	4 [illegible]	[illegible]	[illegible]	[illegible] 8	4 3									141 0	140 0	12 3	12 3
Kurnool	14 10	14 1			11 6	11 6	12 3	12 3	[illegible] 2	[illegible] 13	4 0	4 6	*	*									138 14	138 14	11 11	11 11
East Coast north—																										
Ganjam	12 8	12 8			15 0	15 0	16 0	16 0	*	*	*	*	31 14	31 14									114 3	114 3	11 13	10 11
Vizagapatam	15 0	15 0			11 3	11 3	12 6	12 6	3 [illegible]	31 [illegible]	34 11	34 11	2 [illegible]	[illegible]									97 3	116 10	11 11	11 11
Godavari	10 13	10 13			14 6	13 14	16 0	16 0	[illegible]	24 [illegible]	[illegible] 3	[illegible] 3	21 2	[illegible] 2									243 0	243 0	12 0	12 0
East Coast central—																										
Kistna	10 6	10 6			12 10	12 10	13 3	13 3	18 6	18 6	*	*	6 13	20 13									140 14	140 14	13 3	13 3
Nellore	12 0	12 0			10 14	10 2	11 6	10 10	19 2	19 [illegible]	17 4	17 4	20 1[illegible]	[illegible] 1									93 5	93 5	12 1	12 13
East Coast south—																										
Madras	11 5	11 5			9 13	10 5	10 11	10 13	18 11	18 11	17 2	17 3	2 [illegible]	22 6									108 14	10[illegible] 14	12 11	12 13
Chingleput	*	*			10 8	9 13	12 2	11 11	*	*	*	*	1 4	21 14									12[illegible] 8	122 8	12 6	12 6
N Arcot	11 2	11 14			9 11	9 6	11 5	10 5	*	*	*	*	[illegible] 14	23 14									1[illegible] 10	160 10	11 5	11 5
S Arcot	8 10	8 10			10 6	10 6	10 14	10 14	*	*	21 10	21 1	[illegible] 11	1 [illegible]									209 0	209 0	1 11	11 5
Tanjore	8 13	8 13			11 10	12 0	*	13 [illegible]	*	*	2 [illegible]	2 [illegible]	21 [illegible]	1 2									145 13	145 13	12 14	12 14
Trichinopoly	10 10	10 10			9 6	9 11	9 13	10 8	18 3	*	1[illegible] 2	19 2	[illegible] 5	[illegible] 5									143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	9 3	9 3			9 8	9 8	10 6	10 6	*	*	*	*	*	*									58 5	58 5	15 3	15 3
Madura	9 13	9 13			10 14	10 14	11 6	11 6	*	*	14 11	14 11	20 3	20 [illegible]									121 8	121 8	13 10	13 10
Mysore—																										
Mysore	12 0	12 0	10 0	10 0	9 0	9 0	9 12	10 0	24 8	[illegible] 0	[illegible] 0	24 [illegible]	25 0	[illegible]	13 0	15 0	12 [illegible]	10 8			23 0	24 0	102 0	102 0	10 4	10 0
Bangalore	11 8	13 0	10 8	11 4	8 0	7 12	9 8	8 8	19 12	20 8			[illegible] 0	[illegible]			12 8	[illegible]			17 8	15 12	84 0	84 0	9 [illegible]	9 8
Kolar	12 8	12 0	10 12	10 8	9 8	9 8	10 8	10 0					8 [illegible]	[illegible]			1 [illegible]	10 8			6 0	6 0	120 0	120 0	9 8	9 0
Túmkúr	12 0	12 0	11 0	11 0	9 8	9 8	11 0	11 0					[illegible] 0	28 0			12 [illegible]	11 [illegible]			20 0	20 0	340 0	340 0	9 0	9 0
Hassan			11 0	11 0	9 4	9 0	10 0	10 0					33 0	30 0			11 8	[illegible] 0			17 0	14 0	72 0	72 0	9 0	9 0
Kadur	12 0	12 0	12 0	12 0	9 0	11 0	12 0	13 0					4[illegible] 0	[illegible] 0			1[illegible] 0	12 [illegible]			12 0	12 [illegible]	240 0	240 0	9 0	9 0
Shimoga	13 10	14 11			10 8	10 8	12 10	12 10	25 3	25 4			30 7	[illegible] 7			13 10	[illegible] 10					4[illegible] 0	[illegible] 0	10 8	9 7
Chitaldroog	14 0	13 0	15 0	15 0	11 0	10 8	12 0	12 0	3[illegible] 0	4 0	[illegible] 0	24 [illegible]	46 0	4[illegible]	44 0	44 0	15 0	13 0			18 0	17 0	320 0	320 0	[illegible] 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	10 0	9 8	11 8	11 0					9 [illegible]	[illegible] 8			[illegible]	[illegible]					110 0	110 0	11 0	10 8
Aden	8 0	8 0			6 3	6 3	8 0	8 0	10	10 [illegible]	9 4	9 4					9 4	9 4			5 9	5 9	65 5	65 5	32 0	32 0

* Not sold

FINANCE AND COMMERCE DEPARTMENT
(*Statistical Branch*)

J F FINLAY,
Secretary to the Government of India

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC

No XLVII of 1890-91

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N B —As regards the figures in column *Total Receipts from 1st April to date* audited figures have been used as far as possible

Latest Return received	Railways	Week ending 1st March, 1890: Total mean length open	Week ending 1st March, 1890: Receipts Total	Week ending 1st March, 1890: Receipts Per mile open	Week ending 28th February, 1891: Total mean length open	Week ending 28th February, 1891: Receipts Total	Week ending 28th February, 1891: Receipts Per mile open	Total Receipts from 1st April 1889 to 1st March 1890: Total	Total Receipts from 1st April 1889 to 1st March 1890: Per mile open per week	Total Receipts from 1st April 1890 to 28th February 1891: Total	Total Receipts from 1st April 1890 to 28th February 1891: Per mile open per week	Total Increase in 1890-91	Total Decrease in 1890-91
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies												
7th Mar, 1891	East Indian (*a*)	1,526	10,08,938	661	1,526	9 66,[illegible]60	634	4,0[illegible]	55	[illegible]	537		15 75 037
7th ditto	Patna Gya	57	9 347	164	57	15,019	79	4 65 [illegible]	[illegible]	[illegible]075	152	35 346	
28th Feb, 189	Bengal and North Western (*b*)	649	1 00 595	155	705	1 06,016	150	40 35 335	13	41 00 067	1 8	1 2 ,33	
21st ditto	Lucknow Bareilly					(*c*)		(*d*)4 09 456	[illegible]	(*e*)3 [illegible]	6		26 087
7th Mar 1891	Bengal Nagpur (*f*)	[illegible]	67,4[illegible]8	135	831	1 07,8[illegible]	130	18 54 553	110	30 [illegible]	[illegible]	11 69 146	
7th ditto	Indian Midland (*g*)	75[illegible]	89 [illegible]77	118	752	97 156	1[illegible]9	3 [illegible]	9[illegible]	3[illegible] 155	[illegible]	1,[illegible]7,43[illegible]	
7th ditto	Rajputana Malwa	1 072	4 04 [illegible]	[illegible]42	1 672	4 [illegible]	[illegible]	1 75,13 533	[illegible]	[illegible]	[illegible]		10 47 [illegible]86
7th ditto	Southern Maratha	979	85,6[illegible]	87	1,044	1,08 36[illegible]	104	37 70 801	86	41 12,572	83	3,41 711	
7th ditto	Ditto, Mysore section	296	18 603	63	296	[illegible]1,504	73	9 1[illegible] 58[illegible]	7	11 [illegible]5 139	7[illegible]	2 1 553	
28th Feb, 1891	South Indian (*h*)	737	1 16 1[illegible]3	158	77[illegible]	1 1[illegible] 01	148	[illegible]5 40 010	15[illegible]	[illegible]	161	[illegible]	
	TOTAL	7 10[illegible]	18 [illegible],795	265	7,[illegible]	20 3 [illegible]	266	7 87 88 8[illegible]	3[illegible]	[illegible] 514	217		5 [illegible] 3[illegible]7
	State Lines worked by the State							(*i*)		(*j*)			
7th Mar, 1891	North Western	2,371	(*i*)5 75 [illegible]29	24	2,395	(*j*)5 1[illegible] 349	214	2,6[illegible] 7[illegible] 3[illegible]	31	45 84,[illegible]69	215		16,85 857
7th ditto	Oudh and Rohilkhand	[illegible]	1 [illegible] [illegible]4	[illegible]	[illegible]	1 [illegible]7 334	227	71 4[illegible] [illegible]4[illegible]	[illegible]	[illegible] 50 4 [illegible]	19[illegible]		[illegible],99 19
28th Feb 1891	Eastern Bengal	747	1,[illegible]1 [illegible]40	257	777	2 5[illegible] [illegible]	333	1 0[illegible] [illegible]7 [illegible]	3 [illegible]	[illegible]	3	5 0[illegible] 79[illegible]	
28th ditto	Bengal Central (*k*)	1[illegible]	13 [illegible]	[illegible]	1[illegible]	15 030	120	[illegible]	110	[illegible]	1	332	
28th ditto	Nalhati	[illegible]7	[illegible] 1[illegible]8	7[illegible]	7	[illegible]	9	9[illegible] [illegible]4	7[illegible]	[illegible] 3[illegible]	6		5,922
28th ditto	Cherra Companyganj	7	215	31	5	[illegible]1	31	11 [illegible] 7	31	1[illegible] [illegible]79	44	6 [illegible]5	
28th ditto	Jorhat	30	[illegible]10	3	[illegible]5	1 [illegible]	39	5 [illegible]51[illegible]	4[illegible]	57 [illegible]	40	1 [illegible]09	
28th ditto	Burma (*l*)	5[illegible]3	1,54 117	7[illegible]	55[illegible]	1[illegible] 8[illegible]	[illegible]7	44 [illegible]	[illegible]	5[illegible] [illegible] 453	9	6,15 19[illegible]	
	TOTAL	4 [illegible]5	10 [illegible] 41[illegible]	23[illegible]	4 [illegible]5	11 [illegible]	[illegible]	4 94,13 [illegible]		4 [illegible]	[illegible]		11 04,734
	Lines worked by Guaranteed Companies												
28th Feb, 1891	Great Indian Peninsula (*m*)	1,49[illegible]	9 23 79[illegible]	61[illegible]	1,4[illegible]2	11,07 618	742	3 41 25 91[illegible]	17	[illegible] 54,20 034	498	1[illegible] 94 118	
7th Mar, 1891	Bombay Baroda and Central India	461	3 10 961	675	461	3 04 000	[illegible]59	1 17 67 547	533	1 1[illegible] 36 715	5[illegible]		1,30 832
7th ditto	Madras	840	1 73 5[illegible]	2[illegible]7	840	1 79 [illegible]	[illegible]14	84 24,[illegible]	210	88 4[illegible] 473	2[illegible]1	4 4 965	
	TOTAL	[illegible]93	14 [illegible]82	504	7[illegible]3	15 [illegible]1 444	570	5 4[illegible] 17 [illegible]71	166	[illegible]	4 [illegible]	15 58 251	
	GRAND TOTAL (GUARANTEED AND STATE)	14 517	43 [illegible]	303	15,[illegible]63	47 [illegible] 7[illegible]	310	18 25 20 443	[illegible]	[illegible] 21 4 053	25[illegible]		3 95 790
	GROSS ESTIMATED EXPENSES							[illegible] 47 1[illegible]	13[illegible]	[illegible] 34 7 439	131		12,[illegible]4 217
	NET RECEIPTS							8 77 9[illegible] 7[illegible]7	12[illegible]	[illegible] 97,21[illegible]	1 5	[illegible],9[illegible],4[illegible]7	
	Assisted Companies												
7th Mar, 1891	Tarakeshwar	[illegible]	6 614	301	22	5 995	[illegible]73	2 58 003	[illegible]4	2 6[illegible] 451	244	1 845	
21st Feb, 1891	Rohilkhand Kumaun					(*c*)		(*d*)3 11 [illegible]	103	(*e*) 3,00 152	10[illegible]		11,487
21st ditto	Dibru Sadiya					(*c*)		(*d*)1 [illegible] 615	116	(*e*) 1 51 298	1[illegible]3	24,[illegible]3	
	TOTAL	[illegible]2	6 614	301	[illegible]	5 [illegible]	73	[illegible] 857	125	10 11 [illegible]01	1 7	15 044	
	Lines owned by Native States and worked by Companies												
28th Feb, 1891	The Nizam's Guaranteed State	354	60,210	170	354	62 566	177	2[illegible] [illegible]2 373	131	23 [illegible]8 801	135	1,[illegible]6 4[illegible]8	
7th Mar 1891	The Gackwar's Dabhoi	59	4,111	70	7[illegible]	4,[illegible]40	59	1 2[illegible] [illegible]	4[illegible]	1,82 87[illegible]	56	53 071	
7th ditto	The Gackwar's Mehsana	27	1,008	37	68	3 500	52	47 43	37	56,[illegible]	3[illegible]	9 4[illegible]4	
7th ditto	The Gackwar's Petlad				13	910	70			(*n*)3[illegible] 348	71	3[illegible] 348	
	TOTAL	410	65,329	148	507	71 [illegible]16	140	[illegible]3 9[illegible] [illegible]13	114	[illegible]	11[illegible]	[illegible] 341	
	Lines owned by Native States and worked by the State Railway Agency												
7th Mar, 1891	Rajpura Bhatinda	1[illegible]8	7,540	70	108	11 195	104	(*o*)1,52 4[illegible]	71	4 7 [illegible]8	[illegible]	3,[illegible] 453	
	Lines owned and worked by Native States												
7th Mar 1891	Jodhpore	124	9,5[illegible]6	77	124	7,200	58	3 24 96[illegible]	55	3,42 157	58	17 195	
7th ditto	Bhavnagar Gondal Junagarh Porbandar	332	38 [illegible]93	115	334	34 241	103	12 [illegible]8 7[illegible]3	88	13 8[illegible] 35[illegible]	87	1 5[illegible] 032	
7th ditto	Morvi	94	5,701	61	94	5 105	54	1,77 9 5	51	[illegible]	[illegible]	1 05 840	
	TOTAL	550	53 580	97	552	4[illegible] 4[illegible]	84	17 31,610	74	[illegible]0 11,[illegible]77	77	[illegible]	

(*a*) Includes the Dildarnagar Ghazipur State railway
(*b*) Includes the Tirhoot State railway Although for convenience classed among the State railways, the Bengal and North Western section of this line is the property of the Bengal and North Western railway Company
(*c*) Return not received
(*d*) Total receipts from 1st April 1889 to 22nd February 1890
(*e*) Total receipts from 1st April, 1890 to 21st February 1891
(*f*) Includes the Asansol Gooluria section of the Bengal Nagpur railway worked by the East Indian Railway
(*g*) Includes the Sindia and Bhopal Itarsi State railways
(*h*) Includes the Villupuram Guntakal State railway
(*i*) Includes the Amritsar Pathankot State railway only
(*j*) Includes the Amritsar Pathankot and Jammu and Kashmir railways
(*k*) Although for convenience classed among the State railway this line is the property of the Bengal Central railway Company
(*l*) Includes the Toungoo Mandalay railway
(*m*) Includes the Dhond Manmad Wardha Coal Khamgaon and Amraoti State railways
(*n*) Total receipts from 5th May [illegible]
(*o*) Total receipts from 13th October, 1889

CALCUTTA,
The 24th March, 1891

F B HEBBERT,
Offg Under Secretary

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